

Decentralization & Local Government Strengthening Program

Operating Regulations and Guidelines DLGP-II

Follow up Program 2009-2013

SU-L1011 Suriname



April 9, 2009

Introduction

The first edition of the Operating Regulations and Guidelines (ORG) February 2002 was presented as a prior condition to first disbursement to implement DLGP-I (2003-2008). Since the implementation of DLGP-I ended on December 2008-12-31 and there is a follow-up program (DLGP-II SU L-1011), Loan Contract signed on March 20, 2009, it required a revision and replacement of the ORG of DLGP-I by presenting this Operating Regulations and Guidelines (ORG-II) for the operation of DLGP-II

Paramaribo, April 09, 2009

The Project Implementation Unit (PIU)

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GLOSSARY

AOP	Annual Operation Plan
BAFA	Budget, Accounting and Financial Affairs unit of MRD
BFM	Budget and Financial Management
CBB	Central Budget and Bookkeeping
CIAT	Inter-American Centre for Tax Administrators
CIP	Capital Improvement/investment Plan
CLAD	Governments Accounting Office
CPP	Citizen Participation Plan
CTA	Civil Technical Agency
DA	District Administrator
DFP	District Finance and Planning Unit
DC	District Commissioner
DDP	District Strategic Development Plan
DIP	District Implementation Plan
DLGP	Decentralization and Local Government Strengthening Program
DNA	The National Assembly
FDIL	Financial Decentralization Interim Law (2003# 33)
GOS	Government of Suriname
HRMD	Human Resource Management and Development
IDB	Inter-American Development Bank
LSP	Local Service Provider
MD	Managing Director
MOF	Ministry of Finance
MRD	Ministry of Regional Development
NCB	National Competitive Bidding
NIMOS	National Institute for Environment and Development
OTA	Tax Directorate of the Ministry of Finance
PAC	Program Advisory Council
POD	Proposal for Operation Development
PCF	Petty Cash Fund
PCR	Program Completion Report
PIU	Program Implementation Unit
POP	Project Operation Plan
RSS	Revenue Sharing System
RM	Result matrix
SDP	District Strategic Development Plan
TA	Technical Assistance
TFMOF	DLGP Taskforce of the Ministry of Finance
TOR	Terms of Reference
TOT	Training of Trainers

INTRODUCTION

- 1.1 This is the Operating Regulation and Guidelines (ORG) of the follow up Decentralization and Local Government Strengthening Program, (DLGP-II), in which are presented the regulations governing the District Capacity Building component of the Program, the Financial and Administrative regulations and guidelines, the execution of the capital investment program, and the description of the objectives of the Program as well as its organizational structure.
- 1.2 The goal of this document is to contribute to the efficient, transparent and just administration and execution of the Program. The document is intended principally to be used by the following stakeholders: the Program Implementation Unit (PIU) of the Ministry of Regional Development (MRD); the Ministry of Finance, the Ministry of Justice, the Program Advisory Committee (PAC), the District Commissioners, District Executive Body (DEB), district councilors, the Unit District Finance and Planning Units (DFP) already established under the Program (DLGP-I), and the IDB. In addition to the previously mentioned stakeholders, this document will be made available to the general public, other governmental agencies and non-governmental organizations. The document is available in Dutch and English.
- 1.3 All users of this manual are invited to evaluate the regulations and procedures presented herein with a view to perfecting them ever further. All observations and recommendations concerning this manual should be forwarded to the Managing Director (MD) of the Program Implementation Unit (PIU), who is responsible for updating the manual on a regular basis. All modifications to the Operating Regulations will require the no-objection of the MRD and IDB.
- 1.4 One will take into account the DLGP strategy to get involved in the program in an affective way. The formulated topics are the red line through the DLGP-II project documents.
- 1.5 **Decentralization**
We look at the Program still from a ‘technical perspective’. Changes in legislation to regulate or to improve/implement new financial and fiscal relations between central and local government.
The success depends on the fact that the key stakeholders are mentally prepared for their new roles. One has to see and understand that decentralization is an opportunity for local development to improve co-operation between all parties (central/local/private sector).
- 1.7 **District Management and Services**
Highest priority to provide the citizens with basic services following the Law on Regional Bodies (services in the field of autonomous and co-governance tasks as: waste collection, social housing, public health, water supply, infrastructure, drainage public markets). The quality of the services affects directly the quality of live of the citizens within the communities. Therefore it is necessary to put an end to the policy of ad hoc provisions and to transform the approach in providing community based services. The District Governments will be equipped/strengthened to meet the standards.
- 1.8 **Citizen Participation and Information**
To achieve better results the approach is to establish in all of the sub-offices in the resorts of pilot and non-pilot districts sixty two (62) Citizen Information Centers with a face lift. The involvement of the citizens through programs and activities will be increased. Local skills, non-governmental organizations, civil society organizations and community based organizations will be making up the Citizen Participation Commission to support the ressort government (resort level). This will raise the citizen’s confidence in local authorities.

Investment will be done in training, workshops, advisory by experts, facilities to ensure that none (minority) groups, ethnical, youth, women, poor people are excluded.

1.9 **Ethics and integrity**

Overall transparency will minimize the corruption in the local government and the public administration. Public procurement rules for the District Government will be completed and published. Local service providers will be selected, registered and trained per district. Training of the local authorities and civil servants will prevent the potential to undermine the ability of the district to fulfill its duties properly. The Citizen composed commissions will be the intermediaries of the citizens to support the transparency of the district.

1.10 **Association Capacity Building**

Re-defining of the key role of the District Government will lead to better perspectives for the citizens. In DLGP-I the capacity building was focused on the improvement of infrastructure. Since the central government adapted this topic as a national issue, there is now room for modification of the strategy so that the execution of the capital investment program will take place community based, which will affect economic development and poverty reduction, one of the millennium goals. Own revenues will not be enough, subsidies from the central government to finance the gaps of the district budget is necessary, but doesn't promise too much because of the continuous fiscal crises in the country. The associated capacity building issue will help strengthen the districts.

a) **Program Description**

1.11 DLGP-II is a five-year, US\$15 million program, aiming at fomenting financial decentralization in Suriname in the remaining five districts, while strengthening the administrative capacity of local governments in the five new pilot districts, and the execution of a capital investment program in the five certified districts. The Program will be financed by the Inter-American Development Bank loan of US\$13.5 million, and counterpart contributions of US\$1.5 million.

1.12 The objective of the DLGP-II is to continue supporting Suriname's local government's decentralization efforts. The project will contribute to the attainment of a core legal framework, and will assist new pilot districts of Paramaribo, Sipaliwini, Saramacca, Coronie, and Brokopondo obtain adequate institutional capacity for fiscal self-management and capacity for managing capital investment. The Program will also assist certified districts of Wanica, Para, Nickerie, Commewijne, and Marowijne in the implementation of community-based basic infrastructure investment projects and local services.

1.13 The project will have four components: (i) legal framework; (ii) financial planning, and administrative capacity; (iii) citizen participation and program outreach; and (iv) capital investment capacity building and investment program.

1.14 **Component I: Legal framework.** The purpose of this component is to continue supporting changes in legislation that are necessary to improve fiscal relations between central and local governments, including: (i) preparation of draft laws on Traditional Authority; and District Cadastre; (ii) design of District Ordinances regulating financial accounting standards and procedures¹; and (iii) update laws included in Article 4 of the FDIL², dealing with transfer of revenues to the districts. The Program will provide consultancy services and training at the local level on decentralization-related laws.

¹ *District Comptabiliteitswet.*

² *Interimregeling Financiële Decentralisatie S.B. 2003 # 33*

- 1.15 **Component II – Financial, planning, and administrative capacity.** The objective of this component is to develop a core capacity in the new pilot districts to manage their own budget and financial systems. Specifically, the program will assist these districts in: (i) creating a District Administrator position; (ii) installing core financial and tax systems; (iii) providing human resources training; (iv) providing appropriate software and hardware; and (v) providing equipment and rehabilitating district offices which are necessary to install new financial systems.
- 1.16 The set of core financial systems to be established in the new pilot districts will include: (i) administration and planning; (ii) budget and financial management; and (iii) local revenue generation. For all districts the Program will assist in: (i) creating an internal auditing capacity; (ii) installing an information and communication technology network that will connect the districts with both the MOF and MRD via a wide area network (WAN) to facilitate cost-effective harmonization³ of financial systems, data transfer, and to facilitate taxpayers to pay in any location; and (iii) providing training, equipment, furniture, and remodeling of facilities to manage the WAN, and supporting coordination and technical cooperation activities of districts.
- 1.17 This component will assist in the implementation of a simplified tax administration system in certified districts to manage the registration and collection process for all local taxes and fees. Activities supported by the Program will include: (i) training of tax administration personnel at the local and central level; (ii) revising and developing procedures for identifying and warning reluctant tax payers; (iii) ensuring compliance of non-tax payers, including administration of fines for reducing evasion; and (iv) converting manual taxpayer's registry into an electronic form that will feed into the Financial Administration System.
- 1.18 Upon approval of the new District Tax Law is approved, the project will support the creation of methodologies and correspondent training for the districts to: (i) audit taxpayers records; (ii) adopt warrant measures in order to ensure the collection of tax and non-tax revenues; (iii) keep updated records; (iv) identify and define taxpayer's violations (arrears, fraud, evasion); and (v) apply interests, fines and other penalties.
- 1.19 Once the State-Districts Financial Coordination Law is approved, the Program will support the Government in: (i) collecting information needed to define the distribution parameters of DEF and ensure sustainability of data collection; (ii) creating a methodology and corresponding training for calculating the transfers of DEF to each District in the MOF and MRD; (iii) installing hardware and software needed to perform this task; and (iv) training personnel. The approval of the State-District Financial Coordination Law will be a condition prior to the disbursement to finance the activities referred on this paragraph.
- 1.20 The Program will support the creation of an internal auditing capacity in the districts by: (i) supporting district councils to approve appropriate regulations; (ii) training of district personnel and the district council; (iii) providing consultancies to define appropriate audit methodologies and procedures in accordance with the existing legal regulations; and (iv) providing appropriate hardware and software. The districts will be able to have their own internal auditors, or to pull resources so that they can create an audit office serving all or part of the districts.
- 1.21 The Program will support the implementation of the WAN in all the districts and in the MOF and MRD by providing: (i) infrastructure; (ii) hardware and software; and (iii) training.

³ DLGP I produced the WAN project design, to be implemented with support of DLGP-II

- 1.22 **Component III: Citizen participation and program outreach.** The purpose of this component is to engage citizens and stakeholders in the decision making process to achieve greater transparency and accountability in the districts. Therefore, this component will support: (i) creation of the citizen participation committees (CPC) at the district level in the new pilot districts and also the strengthening of those existing in the certified districts; (ii) creation and training of neighborhood committees at the community level to monitor and report progress of capital investment projects; (iii) creation and operation of the Citizens Information Centers (CIC) in all the *Ressorts*; (iv) provision of training to district trainers; (v) implementation of a promotion and outreach action plan by the CICs; and (vi) development and implementation of a strategy for consensus building of all central government stakeholders by PIU regarding the legal framework.
- 1.23 The program will support the creation of a CPC committee in each of the certified districts to engage citizens in the selection and monitoring of district projects. The Program will continue this effort by creating a committee in each of the new pilot districts and also by strengthening the existing committees. The CPC is comprised of representatives of non-governmental organizations and community based organizations and operates on a voluntary basis.
- 1.24 The Program will support the creation of another five CICs in the remaining districts. The recurrent costs of CICs will be financed by the Districts with their general budget. After Program termination, the Districts will assume the recurrent as well as the future capital costs of CICs.
- 2.13 The Program will support the implementation of Promotion and Outreach Plans (POP) in the new pilot districts and further implementation of POP in certified districts. POP will include awareness campaigns on the set of new laws, taxation and auditing functions.
- 1.25 The Program will support the formulation and implementation of a Citizen Participation Plan (CPP) in the new pilot districts. The CPP will describe the measures that the districts will undertake to ensure adequate citizen participation in the administration of the affairs of the district. The envisioned CPP is subject to the district attaining a certification Level 2. The CPP includes a logical framework for citizen participation, a detail description of specific activities, and also guidelines and procedures for the CPC.

Finally, the Program will support the development of a strategy for consensus building of all central government stakeholders to facilitate inter-governmental coordination.

- 1.26 **Component IV: Capital investment program.** Under this component the program will: (i) consolidate institutional capacity in the already certified districts; (ii) create institutional capacity for managing basic infrastructure projects and services in the new pilot districts; and (iii) finance basic infrastructure projects and services in the certified districts and trial projects for the new pilot districts once they are certified at Level 2.
- 1.27 The Program Implementation Unit (PIU) is carrying out a participatory methodology to identify, prioritize, and select beneficiary communities. A ranking system has been used in all 29 *Ressorts* in the certified districts considering the following indicators: size of the households within the community, and access to healthcare, utilities (electricity, potable water), education, and garbage collection, condition of the road network, drainage systems, agriculture activities, and recreation facilities⁴.

⁴ See project selection methodology, Annex II, Operating Regulation Guidelines.

- 1.28 In parallel to the ranking exercise, the districts with the support of the PIU have been conducting hearings with communities from all the resorts. Four priority sectors were identified: (i) secondary and tertiary road paving; (ii) basic drainage; (iii) solid waste collection; and (iv) public market upgrades. Resort and District Councilors, also with support from PIU consultants, are expected to identify project initiatives by the end of 2008.
- 1.29 Districts will select the priority projects based on: (i) ranked beneficiary communities; (ii) the four priority sectors; (iii) a cost-effectiveness analysis; and (iv) resources availability. All the projects will include provisions to achieve sustainability within the economic life of the project and define a clear plan for their maintenance.
- 1.30 The component will support the districts in formulating and evaluating the selected projects. It will also provide technical assistance for pre-investment activities, and the procurement and supervision of construction of the specific projects. Finally, the component will support the districts in formulating the necessary maintenance and operation plans, once projects are finished.

2. DLGP ORGANIZATIONAL STRUCTURE

- 2.1 **The Borrower.** The Borrower for this operation will be the Republic of Suriname. The Borrower will deposit the resources of the loan into a special foreign exchange account to be established at the Central Bank of Suriname. The Government will open a second account denominated in Suriname dollars that will be used as the deposit account for the US dollar amounts converted to local currency. The Government will also open a third separate account in the Central Bank and “De Surinaamsche Bank” as far as there is a good reason for, denominated in local currency, aimed at the transfer of the local counterpart resources. Transfers to the local currency account from the U.S. dollars account will be made using the exchange rate mechanism stipulated in the loan agreement between the Bank and the Government of Suriname. *The existence of these accounts, established in the name of the DLGP-II, will be a condition prior to first disbursement.*
- 2.2 **Executing and participating entities.** The Program will be executed by the MRD. Direct beneficiaries of the Program will be the sub-national governments (10 districts). The Program execution will be carried out by the MRD with the support of a PIU, which will act as an implementing and coordinating unit for the Program.
- 2.3 The Program will be supported by a Program Advisory Council (PAC), which comprises a representative of MRD, MOF, Directorate of OTA, Ministry of Justice, Ministry of Home Affairs and the Ministry of Public Works. This Council will provide a consultative and problem-solving forum to the PIU and its functions are set forth in the Operating Regulations and Guidelines (ORG). The Program will support the DLGP task force created at the MOF (TFMOF) during DLGP-I. The TFMOF will continue to assist the PIU, the MRD and the districts in the process of certification aimed at assessing their capacity to manage the complete cycle of community based investment projects, as described in the ORG. A second task force will be established at the Ministry of Regional Development (TFMRD),⁵ which will participate in the implementation of the DLGP-II as a counterpart in all matters related to the monitoring, evaluation and coordination of the implementation plans at district level⁶. TFMOF and TFMDR is staffed by public servants and financed by the Government and act as a technical counterpart of the PIU. The Government Accounting Office (CLAD) and the Office Tax Administration will also support the PIU in the district’s certification process.
- 2.4 Other participating entities at the local level will be the districts, as direct beneficiaries of all the legislative reforms, systems, technical assistance, equipment, infrastructure initiatives and training that will be provided by the Program. District participation in the Program will be reached through an agreement approved by their respective District Council and the MRD, in accordance to specific terms agreed with the Bank. Also at this level, the Citizen Participation Committees, comprised of NGOs and community based organizations, will be responsible for assisting the districts in developing their Citizen Participation Plans. Each beneficiary district will be eligible to participate in the Program subject to the signature and submission of a letter of expression of interest approved by their respective District Council (the “District Letter of Intent”) to the Executing Agency based on the terms and conditions previously agreed upon between the Executing Agency and the Bank (see model in annex V). The Program will be implemented through Annual Working Plans (AWP) prepared by the PIU and approved by the MRD and the Bank’s no objection. The AWP will cover an 18-month period and includes all the activities that are part of the Program’s implementation. The AWP will be reviewed for

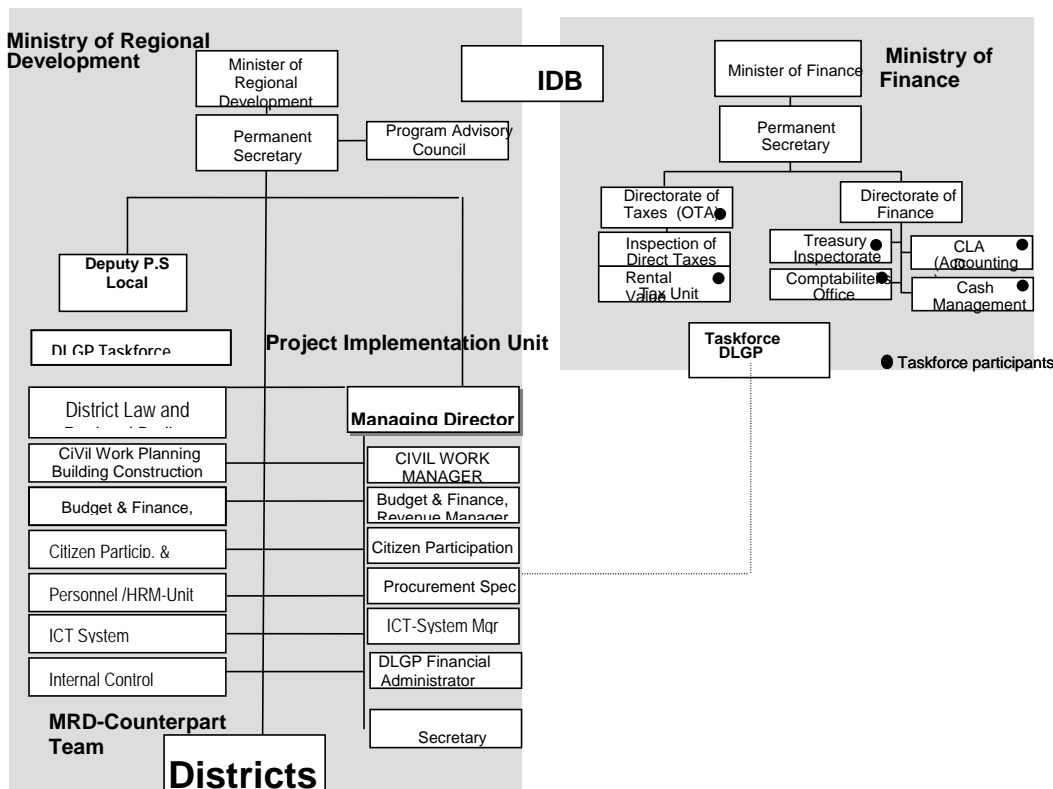
⁵ The TFMOF was established by Decree of Minister of Finance date 2007-09-18 # 3720. See for detail task description

⁶ The PAC was established by Executive Cabinet Decree No. 7271 on November 8, 2006; and the TFMRD will be established by Ministerial Decree.

possible adjustments, every six months, integrating the specific work-plans and activities of the PAC, TFMOF, TFMRD and other participating entities. Any modification to the approved AOP in execution will require the approval of MRD and have the written non-objection of the Bank

- 2.5 **The Program Implementation Unit.** The PIU is headed by a Managing Director and assisted by four (4) Task Managers Civil Works (CW); Financial Planning and Administration (FPA); Citizen Participation (CP); and an ICT System Manager a Financial Administrator (FA), a Procurement Specialist (PS) and a secretary. The Manager Director reports to the Permanent Secretary of the MRD and is responsible for the day to day management of the Program, including all legal matters and institutional relations. The ICT System Manager signs contract with MRD and reports to the Permanent Secretary and MD. The Task Managers sign contracts with the Managing Director and reports to him. The CW-Task Manager is responsible for the coordination and supervision of his corresponding responsibilities a.o. within the component IV “Capital investment, capacity building and investment program.. The FPA-Task Manager is responsible for the coordination and supervision of his corresponding responsibilities a.o. within the component II “Financial, planning, and administrative capacity”. The CP-Task Manager is responsible for the coordination and supervision of her corresponding responsibilities a.o. within the component III “Citizen Participation”. The ICT Task manager is responsible for installation of software and hardware in certified and new pilot districts, within MRD, CIC’s, is managing DLGP-ICT-Network and is responsible for investments in improvement through establishment of Wide Area Net Work, website, database and electronic library of PIU (Symon) for the sustainability and the best quality of the operation. The Financial Administrator is responsible for the general financial administration of the PIU, the Procurement Specialist is ensuring that the procurement of goods and services is done in accordance with the Bank’s procurement guidelines and policies. A detailed description of the PIU’s staff’s responsibilities, profiles and TORs will be included as part of the ORG. The Program may provide consulting services to support PIU activities, for which the Bank’s written non-objection will be needed.
- 2.6 In absence (leave), of the Managing Director, the Permanent Secretary of Ministry of Regional Development will appoint one of the Task Managers as acting director. In case of absence longer than one month and crisis, the Permanent Secretary of the Ministry, after consulting the Bank, will appoint an interim or crisis manager.

Figure 2.1 DLGP Organizational Structure



- 2.7 Execution and Supervision.** The execution and supervision of the Program will be carried out at both the central government and at the district levels. At the central government level, the MRD will be responsible for the overall performance of the Program within the districts, and the MOF will be responsible for timely budget allocation. The scope of involvement of the MRD and MOF is to ensure that the Program adheres to agreed fiduciary and procurement rules and policies. No financial resources will be directly transferred to the districts. A revolving fund equivalent to 5% of the loan resources will be established as part of the financial arrangements to facilitate the expected cash flow requirements of the Program. The PIU will prepare and submit to the Bank, within a sixty (60) days period after the closing of each semester, a semi-annual report showing the use of the loan resources as of June 30 and December 31.
- 2.8. The PIU will be responsible for the overall management, executing, monitoring, budget expenditure, and evaluation of all of the components of the Program, including managing the technical assistance required for certification of the new participating districts. The PIU will be assisted by an external management advisor/or management firm funded by the Bank. The PAC will be responsible for advising the PIU on issues pertaining to the implementation of the DLGP-II. As an independent organization of the government, the CLAD will be responsible for evaluating and validating the performance of each of the District's Financial and Planning Units. CLAD will ensure that the procurement guidelines for the districts have been taken into account and that the Program funds have been properly allocated.
- 2.9 NIMOS will provide technical advice to the districts and will ensure that the districts observe the required environmental rules for capital investment project design and implementation.

- 2.10 The PIU will be in charge of monitoring the performance of the Program, according to the Program's Results Framework Matrix. The PIU will evaluate the Program's performance periodically through semi-annual progress reports, annual reviews and a mid-term and final evaluation. The content of the semi-annual progress reports will be agreed with the Bank and should include, at least, disbursement information, Program implementation progress on key delivery performance indicators, and a brief description of Program status, including the Procurement Plan and assessment of the issues affecting the Program's execution and proposed solutions. The annual review will consist of: (i) assessment of the overall Program execution during the previous year, including a comparison of specific Program achievements with the indicators of the Results Matrix; (ii) evaluation on the effectiveness of Program management; (iii) review of stakeholder participation and perceptions; (iv) comparison of actual vs. planned disbursements; (v) identification of issues affecting Program execution; and (vi) solutions or adjustments required for the upcoming year to ensure efficient implementation of the Program. The MOF and the MRD will have full access to all the documentation of the Program, including the prerogative to review all such documents.
- 2.11 The PIU will establish and maintain an adequate integrated financial accounting and information system for the purpose of managing the Program in accordance with the Bank's policies and requirements. The Mid-Term Review will evaluate the Program's performance at the operational level, identify the problems and issues affecting the Program's execution, and recommend required adjustments. Three months after the completion of the Program's execution, the Executing Agency will undertake a final evaluation of the Program, which will follow the methodology and indicators agreed with the Bank, including the indicators to measure outputs, outcomes, and results agreed as part of the Results Matrix. This will include the results of the specific local investment projects and the technical assistance, as well as lessons learned.
- 2.12 The Mid-Term Review will be conducted within 36 months after the first month of Program execution or when up to fifty percent (50%) of the Financing has been disbursed, whatever occurs first.

3. DISTRICT CAPACITY BUILDING REGULATIONS

A central goal of the DLGP is to help bring the districts of Suriname up to an adequate administrative, budgetary/financial, and technical level so that they will be able to plan, prepare and implement financially sustainable and demand-driven strategic development plans, provide services and execute capital investment and service delivery projects.

District certification

In this second phase this program will apply the same two-level certification already established in DLGP-I. The new pilot district Paramaribo already achieved Level 1 certification in July 2007, and has partially completed Level 2 requirements. It is also expected that Sipaliwini will achieve Level 1 certification by the end of 2008 c.q. after receiving of the formal resolutions of the President, MRD and MOF Minister, based on certification documents as submitted by the PIU to GOS.

- 3.1 In the design of the DLGP-I, it was foreseen a second phase to ensure that all Suriname's districts would improve their institutional capacity to manage tasks at the local level under the same operating standards. The new pilot districts are expecting to attain certification under the same mechanism used in the DLGP-I. This certification mechanism is explained below.
- 3.2 **Level 1 certification** refers to the conditions for budgetary self management, as defined in the FDIL. These require the installation of core administrative, budgetary and financial management, and tax administration systems, as well as the hiring of a District Administrator.
- 3.3 **Level 2 certification** is the program's standard for core district capacity, requires Level 1 certification plus: (i) the formulation and approval of Program Implementation Plans for each District; (ii) achievement of benchmarks for District revenue generation; (iii) adoption of a Citizen Participation Plan; and (iv) preparation of a first Expenditure Plan.
- 3.4 Furthermore, the government is committed to reach the Millennium Development Goals. The decentralization of local infrastructure provision to the districts should contribute to reach this objective.

b) Certification Levels

- 3.5 The district capacity building component involves a two-level certification process. Each level of certification has associated with it a set of clearly defined Program activities geared towards strengthening the districts in priority areas. Districts will be required to achieve Level 1 certification in order to be eligible to benefit from the Program activities associated with Level 2 certification. Level 1 certification corresponds to the certification process that is referred to in the FDIL.
- 3.6 **Level 1 certification** encompasses the following activities:
 - (i) Installation of a District Finance and Planning (DFP unit), including:
 - Hiring and training of a District Administrator, a Budget and Financial Manager, a Bookkeeper and a Cashier;
 - Rehabilitation of the District Commissariat to accommodate the DFP;
 - Acquisition of furniture, equipment (communications and computer) and materials to support the DFP;
 - (ii) Development of a District Implementation Plan for participation in the DLGP.

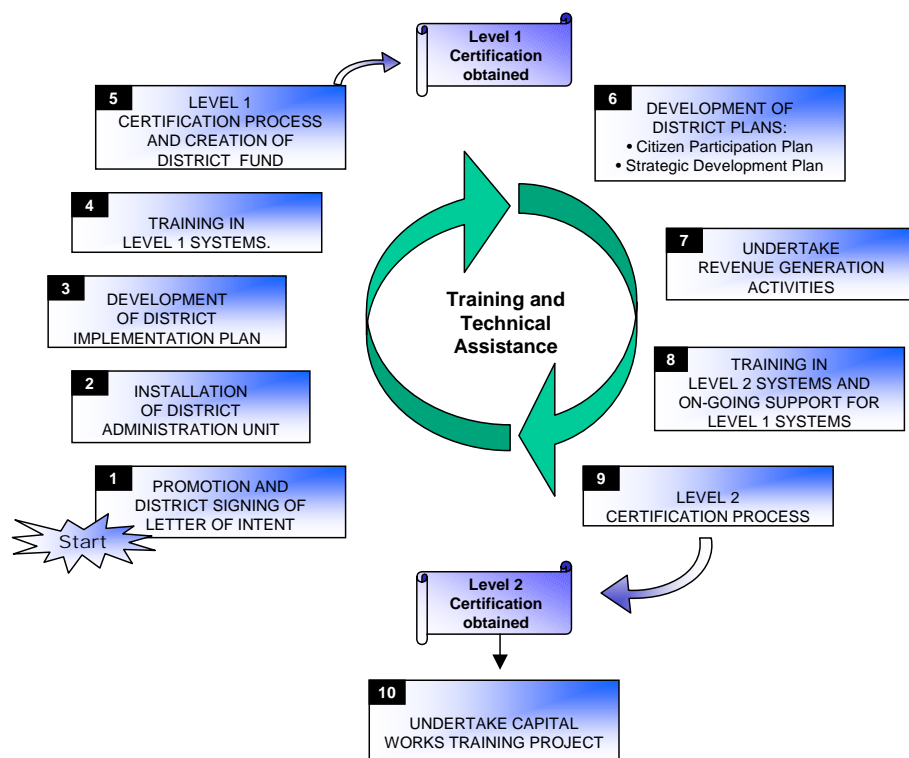
- (iii) Installation of a Budget and Finance Management system, a district administration system, a human resource management system and accounting software.
 - (iv) Training and technical assistance in the aforementioned systems; the attainment of an adequate level of proficiency by the DFP and district staff.
- 3.7 Level 1 certification requires the certification by the Ministry of Finance and by the MRD that the district has achieved the aforementioned systems. Level 1 certification provides districts with the authority to create a District Fund, to undertake revenue generation activities and to manage district funds. It is estimated that eight months, after having obtained all no-objections from the Bank, are needed upon starting in a district to reach Level 1 certification. Awaiting on the legally Level 1 certification by GOS the DLGP MD will foreseen – after having no-objection of the Bank - the Districts with a technical certificate including that all requirements from the Program and the Law are in place to continue with the implementation of the Level 2 provisions
- 3.8 Upon having the *District Administrator* in place to attain Level 1 certification, pilot districts will receive DLGP financing for the purchase of a 4-wheel drive vehicle as well as financing of incremental recurrent costs associated with the operation and maintenance of the vehicle during the first year in the DLGP program.
- 3.9 **Level 2 certification** requires Level 1 certification plus (i) the gathering of all inputs through public hearings during year-2 (requires citizen consultation) for the completion and adoption of a Strategic Development Plan in year -3; (ii) the development and adoption of a Citizen Participation Plan; (iii) the achievement of the established benchmarks for revenue generation, including the implementation of structures to obtain private donations for completing trial projects; and (iv) installation of a public works, road and maintenance management system in the new pilot districts Coronie, Brokopondo and Saramacca and in two other districts management systems and mechanisms to be able to manage their service delivery (Paramaribo and Sipaliwini); (v) installation of a capital investment programming & budget system for the non-pilot districts; and (vi) proficiency in the use of the aforementioned systems including the successful implementation of two successive quarters of the district's annual budget.
- 3.10 Though the PIU will be overall responsible for implementation, the MRD will certify the successful completion and adoption of the Strategic Development Plan, certify the adoption of the Citizen Participation Plan, certify the installation of the public works, road and maintenance and other specific management systems, certify the installation of the capital investment programming & budget system, and proficiency in the use of the aforementioned systems. The review and approval of the achievement of revenue generation benchmarks and the successful implementation of two successive quarters of the district's annual budget will be certified by TFMOF.
- 3.11 Upon attaining Level 2 certification, the five pilot districts will be eligible to receive co-financing from the DLGP-II for road rehabilitation-training project drainage- training project and or other community development based projects within poor communities depending on the characteristics of the involved districts
- 3.12 All new pilot districts that are in the process of obtaining Level 2 certification are eligible to receive: (i) technical assistance towards the gathering of inputs for the formulation of a Strategic Development Plan and a Citizen Participation Plan for the district; (ii) financing of rehabilitation costs associated with the establishment of a Citizen Information Center (CIC) located in the District Commissariats and in the sub-offices in the resorts taking into account a high degree of public access; (iii) basic office equipment and furniture for the CIC's, including computers, a telephone line and e-mail connection; (iv) training and technical assistance

towards the development of Citizen Participation Plans, and to assist in the establishment of the Citizen Information Center. It is estimated that approximately 12 months are needed to get from Level 1 certification to Level 2.

- 3.13 It is a goal of the DLGP-II that all new pilot districts achieve Level 2 certification during the Program. Three new pilot districts (Brokopondo, Coronie and Saramacca) are eligible to receive the same package of systems, training, technical assistance and equipment towards this goal, and two new pilots will receive their specific package as required for the management of their service deliveries to the citizen (Paramaribo and Sipaliwini). Three new pilot districts (Coronie, Brokopondo and Saramacca) that obtain Level 2 certification are eligible to receive the following additional support: (i) financing of two trial projects a) capital works training projects including road rehabilitation project and b) one drainage project; (ii) basic management supervision and technical training in the execution of capital works projects; (iii) advanced training in Level 1 systems and follow-up support in Level 2 systems. The two other new pilot districts (Paramaribo and Sipaliwini) that obtain Level 2 certification are also each eligible to receive 2 trial projects related to their autonomous tasks focused on specific areas related to their autonomous tasks. All involved partners will take into account the main objective: integral approach to develop and upgrading communities with demand driven projects. Special attention is given to service delivery towards the living standard of the citizens, which are the responsibility of the local / district governments.

c) District capacity building implementation sequence and operational guidelines

**Figure 3.1
District Capacity Building Sequence**



Stage 1: Promotion and District Signing of Letter of Intent

- 3.14 The first stage in the District Capacity Building project sequence involves the promotion of the Program to district councils and the decision of the district to participate in the Program, taking

into account the state decree of the Government allowing implementing DLGP in the respective districts. At the outset of the program the PIU promotes the goals of decentralization to the District Commissioner and representatives of the District Council. The PIU Managing Director schedules meetings with the District Council to present an overview of the DLGP. Members of the PIU describe the aspects of a District Capacity Building Project including (i) benefits of participating in the program; (ii) eligibility conditions; (iii) duties and responsibilities of the district and the reciprocal commitment of the DLGP; (iv) activities and cost items that are eligible for financing; and (v) district project benchmarks. Subsequently, the District Council meets to discuss participation in DLGP and consults the PIU for clarification of specific issues, if required.

- 3.15 The District indicates its interest in participating in the DLGP and its agreement to participate in the program and to adhere to the Program guidelines established in these Operating Regulations via a Letter of Intent that is signed by the Vice-Chairman of District Council and by the District Commissioner (Chairman). The Letter of Intent serves as an application to participate in the program (see 2.4 and Annex 5). The Letter of Intent is sent to the PIU MD with a copy to the Permanent Secretary of Ministry of Regional Development.
- 3.16 LGP- MD receives the Letter of Intent. Meets with his staff to discuss implementation calendar for District

Stage 2: Installation of District Administration Unit

- 3.17 Once the Letter of Intent has been received from the 3 new pilot districts and processed by the PIU, the selection process for the District Administrative Unit begins based on the approved recruitment plan⁷. The budget and finance administrator, bookkeeper and cashier will be recruited through an internal recruitment process within the office of the District Commissioner. The recruitment process will consist of (i) a review of the applicant's qualifications and a comparison of the candidate's curriculum vitae with the terms of reference for the orientation trainee positions; and (ii) an interview with the applicant. In the event that suitable candidates are not available in the office of the District Commissioner, then an internal search within the MRD will be conducted. Only in the event that no suitable candidates are available from either the office of the District Commissioner or from elsewhere within the MRD will the search for eligible candidates be broadened to include external candidates.
- 3.18 Candidates will be selected based on pre-defined terms of reference (see Budget and Finance Manual) by a selection committee comprising the Deputy Permanent Secretary of MRD, the PIU Managing⁴ Director, PIU task manager, District Administrator and a District Councilor. Selected candidates will receive orientation⁸ training via a two-day orientation¹⁰ workshop at the end of which the most suitable personnel will be selected via a written and oral examination applied by the PIU. Selected personnel will then intensively be exposed to on the job training, assistance, sessions and other manners of capacity building. The training material used, will be the material that will form the basis for everyday Budget and Finance activities in the districts: in other words, the results/products of the training will form the input for execution of the daily task in the districts. Training will be provided by the PIU and TFMOF as well as the consultants who developed manuals and software for the respective capacity building elements of the Program. The remuneration of the selected personnel will be fixed in cooperation with the Permanent Secretary of Ministry of Regional Development in accordance with regulations of the government. During this stage the physical workspace for the DFP is prepared, including possible office rehabilitation, and the purchase of computers, office and communication equipment. With the active participation of the DA, the PIU will undertake the procurement

⁷ Approved by Decree of Minister of Regional Development of 2008-10-13 # 6840

process for the required goods and services related to the possible rehabilitation of office space and the purchase of equipment, materials and furniture required to support the FPU.

Stage 3: Development of District Implementation Plan

- 3.19 A District Implementation Plan (DIP) is a document that describes the package of inputs that eligible districts will receive under the District Capacity Building component of the DLGP, subject to the conditions outlined in these regulations. The DIP is a roadmap of the activities that will be undertaken in the districts under the DLGP. It will include the benchmarks that the district will strive to achieve with support from the Program, the commitments of the DLGP and of the district, a description of the activities to be realized together with an implementation calendar and detailed budget. The DIP will be prepared by the District Administrator with technical assistance from the PIU Task Managers.
- 3.20 A DIP consists of the following sections corresponding to each of the components that comprise a district capacity building project: (i) Administration and Planning Systems; (ii) Budget and Financial Management; (iii) Citizen Participation; (iv) Revenue Generation Systems; (iv) Preliminary Capital Works and other relevant Management Systems and Training Projects, taking into account the deviations of the Districts of Paramaribo and Sipaliwini.
- 3.21 Each section of the DIP will contain the following elements: (i) Component objective and summary: a description of the overall and specific objectives of the component and an overview of the activities that it comprises; (ii) Activity/Task table: a clear description of the principal activities and corresponding tasks; (iii) indicators and benchmarks: a description of the indicators that will be used to measure project success and the corresponding targets or benchmarks; (iv) a quarterly execution calendar indicating the estimated start date, end date and duration; (v) a detailed cost table indicating investment and recurrent costs by cost category (renovation, consultants, materials, equipment, personnel and services) and quarter; (vi) assumptions and expected constraints. In addition, the DIP will include a consolidated training and technical assistance calendar.
- 3.22 The review and approval process of the DIP is as follows: The DIP will be reviewed by the PIU Task Managers and receive their technical no-objection. The PIU Financial Administrator reviews the budgetary aspects of the DIP and the PIU Managing Director reviews and provides technical approval of the document. The DIP will then be presented to the District Council for review and approval. The District Council will through a Council Decree, which constitutes a memorandum of understanding between the District and the DLGP approve the DIP.

Stage 4: Training in Level 1 Systems

- 3.23 As part of the Level 1 certification process, the following systems will be introduced to the district:
- Administrative and Planning systems
 - BFM systems (including Budgeting, Cash management, Accounting, Purchasing-Reporting & Auditing)
 - Human resource management
 - Tax administration system
- 3.24 These systems include software and/or procedural manuals that will be developed or finalized during the pilot phase. Training and technical assistance will be provided by the PIU, TFMOF and local consultants with expertise in the relevant areas. Training refers to concise events during which specific information is imparted to participants while technical assistance refers

to on-going support that will build upon the knowledge base imparted during training events. Training and technical assistance will be provided in accordance with the District Implementation Plan. Each of the PIU Task Managers will coordinate and provide oversight to the training activities related to his or her component.

- 3.25 The Citizen Participation (CP) Manager is responsible for the coordination of training activities between components. The CP Manager is also responsible for managing the DLGP Training Evaluation System
- 3.26 **Evaluation of training and technical assistance.** An evaluation system of the training and technical assistance will be established by The CP-manager. The evaluation system will include a database comprised of the following:
- i) General information on trainers and technical assistants, including name and area of expertise.
 - ii) Names and positions of trainees by district.
 - iii) Type of training and technical assistance provided including date, participants, duration of training or technical assistance;
 - iv) Results of the Training Evaluation Form which will include the following:
 - Number of participants, disaggregated by gender.
 - Ability of trainer to explain material in an engaging and easily understood manner.
 - Degree of relevance or usefulness of training topics.
 - Degree of clarity and usefulness of didactic or support materials.
 - The effectiveness of technical assistance in terms of content and the timeliness of deliver.
 - Overall level of satisfaction with the training and technical assistance.
 - Most useful aspects of the training.
 - Recommendations to improve the usefulness or effectiveness of the training and technical assistance.
- 3.27 All training events and technical assistance activities will be evaluated by training participants as well by the corresponding PIU task manager. Both training participants and the PIU task manager will complete a Training and Technical Assistance Evaluation Format (see draft version, Annex 4). At the end of Level 1 training each manager will prepare a summary report with recommendation on certification.
- 3.28 Each PIU Task Manager is responsible for ensuring that the Evaluation Form is administrated correctly for the training activities related to his or her component for updating the results in the Training Evaluation System and for preparing periodic evaluation reports that include recommendations on ways to improve the quality and effectiveness of the training and technical assistance.

Stage 5: Level 1 Certification Process and Creation of District Fund

- 3.29 During this stage the district is certified to have satisfied the requirements for Level 1 Certification and a District Fund is created.
- 3.30 The Minister of Regional Development and the Minister of Finance provide level 1 certification. The Minister of Regional Development will provide certification based upon the technical no-objection of each of the PIU Task Managers. The Minister of Finance will certify based on the technical no-objection of the TFMOF, and the report of CLAD as an independent institute.
- 3.31 The certification process requires the demonstrated ability of the district to correctly apply Level 1 systems. This will be assessed in two ways: i) the correct application of the systems during a period of three consecutive months; and (ii) a practical examination of the DFP and other district council personnel involved in the execution of the administration, BFM and citizen participation activities that form part of Level 1 training and technical assistance.
- 3.32 **Correct application of systems:** each Level 1 system has associated with the procedures and reports as described in the respective manuals that were developed under the DLGP-I for each system. Following the initial installation of the systems and the core training that is to be provided under the DLGP-II, districts must demonstrate their ability to correctly use these systems during three consecutive months with minimal technical assistance from the PIU and TFMOF. The PIU and TFMOF will review the products prepared by the districts and will assess when this condition has been fulfilled.
- 3.33 **Practical examination:** once the above condition has been fulfilled, the PIU and TFMOF will assess the capacity of the districts through a practical test covering aspects related to the Level 1 systems. The PIU in collaboration with TFMOF will develop and implement the examination methodology.
- 3.34 Based on the above-described evaluation criteria, the PIU Task Managers together with TFMOF will provide a technical recommendation for district certification to their respective ministries. The PIU Task managers will furthermore prepare a certification report describing the achievement of the districts corresponding to their respective *components*. This technical report will be reviewed by and approved by the Managing Director who will submit the report together with a certification recommendation to the Permanent Secretary of the Ministry of Regional Development with copy to Minister of Finance, the District Commissioner and District Administrator.
- 3.35 TFMOF will prepare a certification report describing the achievement of the districts corresponding to their respective *areas*. This technical report will be reviewed and approved by the Minister of Finance. Based on the technical recommendation of TFMOF together with that of MRD, the Minister of Finance and the Minister of MRD will issue a declaration of certification and the District Councils will approve a District Ordinance to create a district fund. The district fund will be created and managed according the guidelines of the ministerial decree, the District Ordinance and BFM manual.

Stage 6: Development of District Plans

- 3.36 This stage involves the preparation of a Citizen Participation Plan (CPP) and a Strategic Development Plan. Because the formulation of the Strategic Development Plan requires citizen consultation, the logical sequence is to prepare first the CPP, which will include a description of the citizen consultation process for the Strategic Development Plan (year-3).

i) Citizen Participation Plan

3.37 A Citizen Participation Plan (CPP) is a document that describes the measures that the district will undertake to ensure adequate citizen participation in the administration of the affairs of the district. A CPP will include the following elements:

- i) A logical framework model (“log frame”) for citizen participation. The log frame will include:
 - i) the district’s mission and vision statement regarding citizen participation and quantitative indicators for each of the activities,
 - ii) the specific activities that comprise the CPP, as well as a select (small) set of key corresponding quantitative benchmarks of physical advance and readily-measurable evaluation indicators,
 - iii) the key assumptions related to the successful achievement of these benchmarks and a description of the factors, if any, that may impede the successful achievement of the benchmarks and the steps or measures that will be used to mitigate these factors.
- ii) A detailed description of specific activities that will be undertaken as part of the CPP, including: (a) the goals of the activities; (b) the methodology to be used; (c) an identification of the actors involved and their corresponding responsibilities or roles; (d) materials required to support the activity; (e) a detailed budget, indicating investment costs and all recurrent costs.
- iii) Guidelines and procedures for the Advisory Council for Citizen Participation.

3.38 All CPPs will include, as a minimum, the following activities:

- i) A description of the participatory methodology to be used in the formation of the district’s Strategic Development Plan. Item (ii), below, should form part of this methodology.
- ii) A Needs Assessment undertaken through one or more of the following mechanisms: (a) a Public Forum; (b) a Survey; and (c) Neighborhood Forums. Including in this activity is an analysis of the results of the needs assessment, a recommended action plan, a follow-up consultative process through a public and/or neighborhood forum; and a finalized action plan.
- iii) A District wide participatory process to obtain citizen input related to specific activities identified in the Needs Assessment (e.g. road improvements, public safety or garbage collection) and that form part of the district Strategic Development Plan.
- iv) The establishment of a Citizen Information Centre. The center, to be operated with Council approval and support, will provide: (a) a mechanism for an enhance interchange of information from the District Administration and District Council to the citizens at the resort level; and (b) a tool for the resolution of issues related to service delivery.
- v) The creation of an Advisory Council for Citizen Participation. The purpose of the board will be (a) support the Citizen Participation Plan activities; (b) provide assistance in the execution of activities; (c) provide a problem solving forum on issues related to citizen participation; and (d) review and monitor the progress of the CPP and provide recommendations on ways to better achieve the defined objectives of the plan. The board will consist of 9 – 13 members including the District Administrator and a roughly equal participation of District Council

members and citizen leaders. The board should include significant representation of woman and ideally will provide representation of all areas of the District.

- 3.39 The Citizen Participation Manager of the PIU will provide districts with technical support towards the creation of the Citizen Participation Plan. In addition, the DLGP-II will receive support as required from consultant specialists in citizen participation techniques.
- 3.40 The Citizen Participation Plan must be developed with input from and be reviewed by a Citizen Participation Advisory Council that conforms to the guidelines established in the Citizen Participation Manual to be prepared by IC's with support of the CP manager. The Citizen Participation Plan will be reviewed and approved by the District Council through a Council decree. After evaluation of the tasks of the District Administrator and his position within the organization structure, Citizen Participation has been pull out of his tasks. The District Secretary will lead the section Public Affairs to be established within the new district structures of the commissariats. The districts secretaries have a staff of personal working under them, the so called (BO), supported with support of a local Citizen Participation Committee. They are already involved with Citizen Participation and promotion activities The starting report regarding the new model organizational structure of the District Administration describes the purpose of the Public Affairs section and it's role in relation to Citizen Participation.
- 3.41 The CPP is a necessary input and a prior requirement for the creation of the district Strategic Development Plan.

District Strategic Development Plan

- 3.42 A District Strategic Development Plan (DDP) is a document that describes the district's short-term, medium-term and long-term development objectives. The plan includes financial projections with estimated costs and income. The District Administrator leads and coordinates the creation of the DDP under the authority of the District Council and with (technical) assistance from the Advisory Council for Citizen Participation , the PIU and DLGP consultants.
- 3.43 During the development of the DDP, the district will consult with citizens to identify priority needs according to the guidelines established in the Citizen Participation Manual. District Councils will participate in and provide oversight of the development of the DDP.
- 3.44 The development of a Strategic Development Plan will involve the following steps: (i) identification of stakeholders in the strategic planning process; (ii) engage leadership and all stakeholders in a Strategic Development Workshop; (iii) development vision and mission statement for district; (iv) identification and prioritize of issues related to the vision and mission statement; (v) creation of a capital improvement plan within the context of the Strategic Development Plan; vi) the adoption of the capital improvement plan.
- 3.45 In preparation for the Strategic Development Workshop, the District Administrator will develop a discussion paper that presents: (i) a diagnostic of the key issues facing the district; (ii) a summary of the district's current financial situation with future projections; and (iii) development alternatives and recommendations. The PIU will assist in the identification of stakeholders and provide no-objection to the list of invited participants.
- 3.46 The PIU Task Managers and the Advisory Council for Citizen Participation will support the preparation of the DDP. The DDP must receive the technical no-objection of each Task

Manager, indicating the plan satisfies the guidelines established in the district DLGP manuals and CP- manuals. NIMOS will review and provide comments to the Strategic Development Plan to ensure that it conforms to national environmental guidelines.

- 3.47 The District Council must approve and adopt the Strategic Development Plan through a Council Decree.

Stage 7: Undertake Revenue Generation Activities

- 3.48 In order to obtain Level 2 Certification and be eligible for the Capital works training trial projects, districts must demonstrate the capacity to generate own-source revenue and achieve the revenue generation benchmarks described below.
- 3.49 **Rental Value Tax collection benchmarks.** Once authority for rental value tax collection has been transferred to the district, the benchmarks are: (i) districts will achieve an annual collection rate of 75% on outstanding and current rental value taxes. The districts will jointly operate with OTA to collect and administer effective and efficient the RVT. Studies done in DLGP-I justifying the current OTA system and other alternatives the system to be used for the districts. Outstanding rental value taxes may be paid by monthly installments and this benchmark will be considered to have been satisfied if a household is on a regular payment plan and three consecutive monthly installments have been collected towards the retirement of outstanding taxes; (ii) districts must prepare a viable plan to achieve a 95% collection rate within three years of the transfer of collection authority to the district. Districts that do not have a billable base under existing legislation are exempt from this benchmark.
- 3.50 Districts will receive the support of the PIU's Revenue Generation Manager and TFMOF during this stage of the district capacity building cycle. Both the Revenue Generation Manager and TFMOF will periodically review the district's progress in achieving the revenue generation benchmarks and will jointly certify the achievement of the benchmarks.

Stage 8: Training in Level 2 Systems and On-Going Support for Level 1 Systems

- 3.51 As part of the Level 2 certification process, two additional systems related to trial projects will be installed, including: (i) a public works, road and drainage management system; (ii) a modified management systems for the Districts of Paramaribo and Sipaliwini, and (iii) a capital investment programming and budgeting system. The PIU Capital Works Manager and local consultants with relevant expertise will provide training and technical assistance in these two systems. Training and technical assistance will be provided in accordance with the District Implementation Plan and in coordination with the PIU Citizen Participation Manager who is responsible for coordinating all DLGP-II training activities.
- 3.52 The review and approval process for the public works, road and drainage management system, and other relevant management mechanism in some of the districts, and the installation of the capital investment programming & budget system will be the responsibility of the Capital Works Manager.
- 3.53 During this stage, the DFP will continue to apply the systems that were installed as part of Level 1 certification. The PIU, TFMOF and local consultants will provide on-going technical assistance as required to assist the districts achieve mastery of these systems.

Stage 9: Level 2 Certification Process

- 3.54 **Level 2 Certification** involves the certification of the Citizen Participation Plan, the Strategic Development Plan, and proficiency in capital works systems, other suitable management

systems for Paramaribo and Sipaliwini, the achievement of the revenue generation benchmarks, and the adequate budget and financial management. The certification process is as follows:

- **The Citizen Participation Plan (CPP)** is reviewed and receives the technical no-objection of the Citizen Participation Manager indicating that it conforms to the guidelines of the Citizen Participation Handbook and these Operating Regulations. The District Council through a decree approves the CPP.
- **The District Strategic Development Plan (DDP)** is reviewed and receives the technical no-objection of each PIU Capacity Building Task Manager indicating that it conforms to the guidelines of the Strategic Development Handbook and these Operating Regulations. The District Council through a decree approves the DDP.
- **Proficiency in capital works and other relevant management systems** is certified by the Capital Works Manager who will develop an appropriate evaluation methodology that will be administered to relevant district personnel.
- Certification of the **Revenue Generation Benchmarks** is the joint responsibility of the Revenue Generation Manager and TFMOF. The District Administration Unit will prepare a report describing the revenue generation activities that have been undertaken and the results obtained. The PIU Revenue Generation Manager will review and provide no-objection to this report. The Revenue Generation Manager together with TFMOF will monitor the revenue generation activities of the district and will review district accounts to determine whether the benchmarks have been met. It should be noted that Level 2 certification is a DLGP concept and as such does not require approval at the ministerial level

Stage 10: Undertake Capital Works Training Project

- 3.55 All pilot districts that have achieved Level 2 certification and have met the revenue generation benchmarks presented in paragraph 3.53 are eligible to receive financing for capital works training projects. Since attainment of Level 2 certification and satisfaction of the additional benchmarks will require a minimum of two years to achieve, the non-pilot districts will be effectively eligible to receive financing for capital works / trial projects.
- 3.56 In order to be eligible to participate in **Capital Works Training Projects** (Coronie, Brokopondo and Saramacca), a district must formally commit via a Council Decree to operate and maintain the equipment and works financed with program resources in accordance with generally accepted technical standards. The training projects in road maintenance will directly support this commitment by helping the districts create the planning, budgeting and logistical systems that sustain effective maintenance of works. Project operating and maintenance costs for the DLGP's infrastructure investment will be included in the districts' short and midterm budgeting process, and approved by the respective district councils. During execution of the program and five years afterwards, the Bank will be entitled to inspect all the infrastructure investments and, if acceptable operation and maintenance standards are not met, it will be MRD's obligation to take all the necessary steps to improve operation and maintenance quality.
- 3.57 In order to be eligible to participate in community based training projects (Paramaribo, Sipaliwini), a district must formally commit via a Council Decree to operate and maintain the equipment and works financed with program resources in accordance with generally accepted technical standards, and to make available to that effect the necessary resources. The community based training projects will directly support this commitment by helping the districts create the planning, budgeting and logistical systems that sustain effective maintenance communities. Projected operating and maintenance costs for the DLGP's

investment will be included in the districts' short and midterm budgeting process per community, and approved by the respective district councils.

- 3.58 **Eligible investment categories.** Eligible for financing are only (i) capital works training projects related to road rehabilitation and drainage in the new pilot districts Coronie, Brokopondo and Saramacca, and (ii) community based training projects in the two other new pilot districts Paramaribo and Sipaliwini related to autonomous tasks. combined with co-governance tasks
- 3.59 **Financial ceilings.** The five new pilot districts are eligible to receive co-financing of up to \$200,000 for training projects in road rehabilitation and drainage. In order to access these funds districts must have Level 2 certification.
- 3.60 **Technical and Environmental Guidelines for Road Rehabilitation.** The Capital Works Manager, will take into account the detailed technical and environmental guidelines for Road Rehabilitation in accordance with national engineering and environmental standards, as developed during DLGP-I. The technical and environmental guidelines must receive approval and no-objection prior to disbursement for capital works training projects by the IDB aswell as MRD.
- 3.61 During project preparation, all projects will be reviewed by NIMOS to identify any environmental issues that must be addressed during road rehabilitation. In addition, NIMOS will appraise all project designs to ensure that the environmental guidelines outlined in the Operations Manual are correctly and fully adhered. The DLGP-II will not finance projects that have not received the environmental approval of NIMOS.
- 3.62 General technical and environmental requirements must be included in all project contracts.
- 3.63 **Project Execution and Supervision:** During project execution compliance with general and special environmental requirements will be supervised by an independent (external) supervisor contracted by the DLGP as part of the overall project cost. The supervisor will report directly to the district engineer or technical officer in charge of capital works projects, hereafter named 'Head of District Capital Works Unit Manager'. The PIU Capital Works Manager will work closely with the district capital works manager during this period. The district capital works manager will prepare and agree upon supervision schedule with the Supervisor. The PIU Capital Works Manager will review all relevant documents.
- 3.64 The supervisor assigned to project will visit the project site periodically. In each visit a Supervision Report will be prepared that will include the following information: (i) date of visit; (ii) ordinal number of visit; (iii) physical and financial advance of the project; (iv) actions taken since the previous supervision visit in response to supervision recommendations; (v) problems experienced since the previous visit that has affected work quality or the work calendar; (vi) work targets for the current period; (vii) instructions to be carried out by the contractor.
- 3.65 **Evaluation:** following project completion and at 6 month intervals, the PIU will evaluate with the district capital works manager the technical integrity of the project.
- 3.66 **Financial Guidelines for Works Projects.** The PIU Capital Works Manager is responsible for preparing a cost estimate based on the project feasibility study. This cost estimate will be used as the basis for evaluating the financial bids that are presented to the district. Bids that are more than 15% higher than the estimated cost will be disqualified. In the event that all bids received are more than 15% of the estimated cost the bidding process will be declared void and a new bidding process must be undertaken.

- 3.67 Financial bids presented by contractors in bidding documents must be based on current prices at the time of bid preparation.
- 3.68 **Contract Extensions.** During project execution the actual project cost may surpass the awarded contractor's Bill of Quantity, leading to a request by the contractor for additional funding. Awarded projects are only eligible for an extension in two circumstances: (i) a Work Variation Order authorized by DLGP; (ii) Technical specifications should be completed and approved by DLGP, to consider additional costs caused by unanticipated materials, transport and labor. Contract extensions may not exceed 20% of the approved budget.
- 3.69 **Project Completion.** Project completion will involve the following documents: (i) Final Report of the contractor to the District; (ii) Final Report of the District (from the DA, supported by district capital works manager) to the PIU. These documents together with a Final Report of the PIU Capital Works Manger will constitute a Project Completion Report.

4. SERVICE PROVIDER GUIDELINES

- 3.70 **General Provisions for Execution of the Project.** (a) The Borrower undertakes that the Project shall be executed with due diligence in conformity with sound financial and technical practices, and in accordance with the plans, specifications, investment schedule, budgets, regulations, and other documents approved by the Bank. The Borrower further undertakes that its obligations shall be fulfilled to the satisfaction of the Bank.
- (b) Any important modification in the plans, specifications, investment schedule, budgets, regulations or other documents which the Bank has approved, as well as any substantial change in the contract or contracts for goods or services which may be funded with the resources devoted to the execution of the Project, or in the categories of investment, shall require the written consent of the Bank.
- 3.71 **Prices and Public Tender.** Contracts for execution of works, procurement of goods, and rendering of services for the Project shall be undertaken at a reasonable cost which shall generally be the lowest market price, taking into account quality, efficiency, and any other pertinent factors.
- 3.72 **Use of Goods.** Except with the express authorization of the Bank, the goods acquired with the resources of the Financing shall be used exclusively for the purposes of the Project. Once the Project has been completed, the construction machinery and equipment utilized in the execution of the Project may be used for other purposes.
- 3.73 **Procurement.** Works and goods shall be procured in accordance with the provisions set forth in Document GN-2349-7 (“Policies for the Procurement of Goods and Works Financed by the Inter-American Development Bank”), dated July 2006 (hereinafter referred to as “the Procurement Policies”), which the Borrower, through the Executing Agency, declares to know, and the provisions set forth below.
- 3.73.1 **International Competitive Bidding:** Except as otherwise provided in subsection (b) of this Section, works and goods shall be procured under contracts awarded in accordance with the provisions of Section II of the Procurement Policies and paragraphs 2 and 3 of Appendix 1 of said Policies.
- 3.73.2 **Other Procurement Procedures:** The following procurement methods may be used for the procurement of works and goods that the Bank agrees meet the requirements established in the provisions of Section III of the Procurement Policies:
- 3.73.2.1.1 **National Competitive Bidding:** For works estimated to cost less than one million five hundred thousand dollars (US\$1,000,000) equivalent per contract and goods estimated to cost less than one hundred thousand dollars (US\$100,000) equivalent per contract, in accordance with the provisions of paragraphs 3.3 and 3.4 of the Procurement Policies.
- 3.73.3 **Additional Procurement Requirements:** The Borrower, through the Executing Agency, shall carry out the procurement of works and goods in accordance with the general plans, technical, social and environmental specifications, budgets and other documents required for the acquisition or the construction, and, as the case may be, the specific guidelines and other documents necessary for the call for prequalification or bids; and in the case of works, shall submit to the Bank evidence that it has, with respect to the real property where the works will

be constructed, the right of legal possession, easements or other rights necessary to initiate the construction, as well as the riparian rights required for the respective works.

3.73.4 Review by the Bank of Procurement Decisions

3.73.4.1.1 **Procurement Planning:** Prior to the issuance of any invitations to pre-qualify or to bid for contracts, the PIU shall present the proposed Procurement Plan for the Program to the Bank for its review and approval, in accordance with the provisions of paragraph 1 of Appendix 1 of the Procurement Policies. This plan shall be updated every twelve (12) months during Program execution, and submitted to the Bank for its review and approval. Procurement of all goods and works shall be undertaken in accordance with such Procurement Plan, as it shall have been approved by the Bank, and with the provisions of said paragraph 1 of Appendix 1 of the Procurement Policies.

3.73.4.1.2 **Prior Review:** Unless the Bank agrees otherwise in writing, all contracts of goods shall be subject to a prior review by the Bank, pursuant to the procedures set forth in paragraphs 2 and 3 of Appendix 1 of the Procurement Policies.

3.73.5 The Borrower through the Executing Agency undertakes that the agreements approved through signing of letter of intent will include all the necessary provisions in guarantee the compliance of this Section.

3.73.6 The selection and contracting of consulting services will be carried out by the Executing Agency in accordance with the provisions set forth in Document GN-2350-7 (“Policies for the Selection and Contracting of Consultants Financed by the Inter-American Development Bank”) dated July, 2006 (hereinafter referred to as the “Consulting Policies”). The Executing Agency confirms its familiarity with the provisions of Document GN-2350-7. The Executing Agency will be able to use the procedure set forth in Section II and paragraphs 3.16 to 3.20 of Document GN-2350-4 as well as any other competitive method set forth in Sections III and V of said document. For purposes of paragraph 2.7 of Document GN-2350-4, the short list of consultants whose contracts are estimated to be below one hundred thousand dollars (US\$100,000) could be composed in its entirety by local consultants.

3.73.7 Review by the Bank of the procedures used for the selection of consulting services:

3.73.7.1.1 **Procurement Plan:** Before requesting any proposal to consultants, the Borrower, through the Executing Agency, will present for the review and approval by the Bank, the procurement plan, which will include, the cost of each contract, and the criteria to carry out the selection and the applicable procedures, pursuant to the provisions set forth in paragraph 1 of Annex 1 of the Consulting Policies. This plan will be updated twelve (12) months during the execution of the Program, and each revised version will be submitted for the review and approval by the Bank. The selection and hiring of consulting services will be carried out pursuant to the procurement plan approved by the Bank.

3.73.7.1.2 **Prior review:** Unless the Bank agrees otherwise in writing, all contracts for the contracting of consulting services shall be subject to a prior review by the Bank, pursuant to the procedures set forth in paragraphs 2 and 3 of Appendix 1 of the Consulting Policies.

3.73.8 The Borrower through the Executing Agency undertakes that the agreements approved through signing of letter of intent will include all the necessary provisions in guarantee the compliance of this Section.

3.74 Providers (including contractors and consultants) must be pre-qualified by the PIU. Pre-qualification involves a background verification by the PIU of the consultant’s stated areas of

expertise and the successful completion of a training workshop provided by the PIU and local experts in DLGP goals and objectives, methodologies and training materials. Pre-qualified consultants will be entered into the DLGP service providers' database, indicating corresponding areas of expertise and professional capacity. Only pre-qualified consultants may provide services under the DLGP.

- 4.3 Invitations to register will be advertised nationally through strategically placed advertisements in principal newspapers and trade magazines. An initial registration campaign will be conducted at the outset of the DLGP. This will be followed-up by bi-annual advertisements during the Program..
- 4.4 Prior to publication, the text of the advertisement calling for pre-qualification will require IDB no objection. The advertisement will provide a general description of the DLGP, of the work that will be subject to future bidding, including work sites and principal characteristics. The proposed method of pre-qualification will be explained, along with the approximate dates for issuance of the invitations to bid, the opening of tenders, the initiation of the works, which are the subject of the bidding, and the completion of construction. The advertisement will also include a reference to IDB financing and the eligibility criteria for tendering individuals and firms.
- 4.5 Notwithstanding these periodic advertising campaigns, DLGP will accept registrations on an open basis. That is, firms may register for pre-qualification at any time. However, only pre-qualified firms will be eligible to bid on DLGP projects.
- 4.6 DLGP will complete the evaluation of an individual consultant or firm within 15 working days of receipt of the pre-qualification registration form. DLGP will prepare a technical report on firms that have applied for registration, indicating the results of the pre-qualification evaluation for each firm.
- 4.7 Pre-qualified Contractors will be required to renew their status annually.
- 4.8 **Training/certification workshops.** The DLGP will provide bi-annual training workshops in the various areas of district capacity building. A non-refundable fee based on cost-recovery principals will be applied to participants in the workshops. Participants will be introduced to the systems, manuals and software related to their respective areas of expertise, and which constitute, in their whole, the core training requirements of the districts. In addition, the PIU managers will develop training modules covering advanced topics for the on-going development of service providers.
- 4.9 **Performance Evaluation.** The performance of all service providers will be evaluated and a Service Provider Evaluation Form (prepared by PIU) will be filled-out upon completion of the service contract. The evaluation form will be used to identify training needs to strengthen the capacity of service providers to meet DLGP standards as well as evaluate provider's performance. The database will include a history of the service providers' experience in DLGP projects. The Service Provider Evaluation form will be completed by the recipient of the service and by the PIU manager responsible for supervising the service contract.
- 4.10 **Procurement process PIU.** The PIU follows the following steps to procure services:

Launching of DLGP-II Activities		Progress Per		Start	Finish
		0%	128d	Tue 4/14/09	Wed 10/7/09
1. Prepare PPF (Project Profile Format)&					
2. ToR by TM (Task Manager)	TM	0%	3d	Tue 4/14/09	Thu 4/16/09
3. Review PPF & ToR by MD and					
4. Procurement Specialist	PS	0%	1d	Fri 4/17/09	Fri 4/17/09
5. No objection on ToR by MRD	MRD	0%	2w	Mon 4/20/09	Fri 5/1/09
6. Prepare RFP (Request For Proposal)					

bidding documents by Procurement Specialist						
7. Informal review by IDB	Zamani	0%	1w	Mon 5/4/09	Fri 5/8/09	
8. No objection on RFP by IDB	IDB	0%	1w	Mon 5/11/09	Fri 5/15/09	
9. Short listing or publishing	IDB	0%	2w	Mon 5/18/09	Fri 5/29/09	
10. Info meeting	PS	0%	1.2mo	Mon 6/1/09	Thu 7/2/09	
11. Prepare and submit minutes of meeting to IDB if necessary	PS	0%	1d	Fri 8/7/09	Fri 8/7/09	
12. Review of minutes by IDB	PS	0%	2d	Mon 8/10/09	Tue 8/11/09	
13. Submit minutes to bidders	IDB	0%	3d	Wed 8/12/09	Fri 8/14/09	
14. Tender - day of bid submission	PS	0%	1d	Mon 8/17/09	Mon 8/17/09	
15. Opening bids / evaluation technical proposals	PS	0%	0d	Thu 7/2/09	Thu 7/2/09	
16. Prepare and submit evaluation o technical proposals to IDB	PS	0%	3d	Fri 7/3/09	Tue 7/7/09	
17. No objection on Technical Score by IDB	PS	0%	2d	Wed 7/8/09	Thu 7/9/09	
18. Evaluate price proposal	PS	0%	2w	Fri 7/10/09	Thu 7/23/09	
19. Submit selection and draft contract to IDB and MRD	PS	0%	1d	Fri 7/24/09	Fri 7/24/09	
20. No objection on selection and contract by IDB	PS	0%	2d	Mon 7/27/09	Tue 7/28/09	
21. Sign contract	IDB	0%	2w	Wed 7/29/09	Tue 8/11/09	
Execute contract	Bas	0%	2d	Wed 8/12/09	Thu 8/13/09	
	TM	0%	2mo	Fri 8/14/09	Wed 10/7/09	

5. PROGRAM MONITORING & REPORTING

- 5.1 The PIU will be in charge of monitoring the performance of the Program, according to the Program's Results Matrix / Program Management Tool (PMT) included in Annex I. The PIU will evaluate the Program's performance periodically through semi-annual progress reports, annual reviews and a mid-term and final evaluation. The content of the semi-annual progress reports will be agreed with the Bank and should include, at least, disbursement information, project implementation progress on key delivery performance indicators, and a brief description of Program status including the Procurement Plan and assessment of the issues affecting Program execution and the proposed solutions. The annual review will consist of: the assessment of the overall Program execution during the previous year, including a comparison of specific Program achievements with the indicators of the Results Matrix/Program Monitoring Tool; an evaluation on the effectiveness of Program management; a review of stakeholder participation and perceptions; a comparison of actual vs. planned disbursements; the identification of issues affecting Program execution; and solutions or adjustments required for the upcoming year to ensure efficient implementation of the Program.
- 5.2 The PIU will establish and maintain an adequate integrated financial, accounting and information system⁸ for the purpose of managing the Program in accordance with the Bank's policies and requirements. The Mid-Term Review will evaluate the Program's performance at the operational level, identify the problems and issues affecting Program execution and recommend required adjustments. Three months after the completion of the Program's execution, the GOS will undertake a final evaluation of the Program which will follow the methodology and indicators agreed with the Bank, including the indicators to measure outputs, outcomes, and results agreed as part of the Results Matrix. This will include the results of the specific local investment projects and the technical assistance as well as the lessons learned.
- 5.3 An external firm acceptable to the Bank will audit the accounts, administration and performance of the Program annually. The audit reports should be submitted to the Bank no later than 120 days of each year's period audited. The Mid-Term Review will be conducted within 36 months after the first month of execution or when up to 50% of the Bank's financing has been disbursed, whatever occurs first.
- 5.4 **Reports and Financial Statements.** (a) The PIU, as appropriate, shall present to the Bank the following reports, within the periods specified with respect to each:

⁸ A consultancy aimed at improving current administration system's at the PIU is being financed under the DLGP-I and its recommendations and action plan will guide the strengthening actions during DLGP-II.

- (i) Reports on the execution of the Project, within sixty (60) days following the end of each calendar Semester, or within such other period as the parties may agree, prepared in accordance with the relevant rules agreed to with the Bank.
- (ii) Such other reports as the Bank may reasonably request regarding the investment of the sums lent, the use of goods acquired with such sums, and the progress of the Project.
- (iii) Three copies of the financial statements for the entire Project as of the close of each fiscal year of the PIU, and supplementary financial information relating to such statements. Such financial statements shall be submitted within one hundred twenty (120) days following the close of each fiscal year of the PIU beginning with the fiscal year in which the Project was initiated and during the period stipulated in the Special Conditions.
- (iv) When the Special Conditions so require, three copies of the financial statements of the Borrower as of the close of each fiscal year, and supplementary financial information relating to such statements. The financial statements shall be submitted during the period stipulated in the Special Conditions, beginning with the fiscal year in which the Project was initiated and within one hundred twenty (120) days following the close of each fiscal year of the Borrower. This obligation shall not apply if the Borrower is the Republic or the Central Bank.
- (v) When the Special Conditions so require, three copies of the financial statements of the PIU as of the close of each fiscal year, and supplementary financial information relating to such statements. The statements shall be submitted during the period stipulated in the Special Conditions, beginning with the fiscal year in which the Project was initiated and within one hundred twenty (120) days following the close of each fiscal year of the PIU.

(b) The statements and documents described in subparagraphs (a)(iii), (iv) and (v) shall be submitted with the opinion of the auditing entity specified in the Special Conditions of this Contract and in accordance with requirements satisfactory to the Bank. The PIU shall authorize the auditing entity to provide the Bank with any additional information it may reasonably request with respect to the financial statements and audit reports issued.

(c) In cases in which the audit is to be performed by an official auditing agency and such agency is unable to perform the audit in accordance with requirements satisfactory to the Bank or within the periods mentioned above, the Borrower or the Executing Agency shall contract the services of a firm of independent public accountants acceptable to the Bank. The services of a firm of independent public accountants may also be utilized if the contracting parties so agree.

6. FINANCIAL AND ADMINISTRATIVE GUIDELINES FOR THE PROGRAM IMPLEMENTATION UNIT

- 6.1 The Financial Administrator is responsible for the overall financial management of DLGP and as such will ensure that:
- i. Draw downs requests from the program special accounts are made in a timely manner and in accordance with the terms of prevailing agreements.
 - ii. Semi-annual reports showing the use of the US dollar special account revolving fund are prepared and submitted to the Bank within a period of sixty days after the closing of each semester.
 - iii. Disbursements are made in accordance with established rules and done in a timely manner.
 - iv. Accounting records are maintained in a manner that satisfies statutory provisions and facilitates the generation of timely and reliable reports required under prevailing agreements with funding agencies.
- 6.2 To satisfactorily carry out these responsibilities, the following approaches will be adopted:
- i. **Generally Accepted Accounting Principles.** The DLGP accounting system will be designed in accordance with International Standards on Auditing, issued by the International Federation of accountants (IFAC), and the Inter-American development Bank's requirements, specifically the Bank Policy on the Audit of Projects and Entities (Document AF-100) and guidelines for the Preparation of Audited Financial Statements and Independent Audit Requirements (Document AF-300).
 - ii. **Accounting System.** A cash basis accounting system will be used.
 - iii. **Budgetary control.** A comprehensive system of budgetary control, integrated into the accounting system, will be established. Each major functional unit will be treated as a cost centre. The performance indicators will be used to monitor the financial performance of the DLGP.
 - iv. **Financial Reports.** Timely and reliable financial reports will be produced that present summary financial data by component, cost category and source of finance.

DLGP Bank Accounts

~~6.3~~ DLGP finances will be administered through three Special Accounts set up in the Central Bank of Suriname by the Ministry of Finance. One account, will be denominated in U.S. dollars. The second account, will be denominated in Suriname dollars and will be used as the deposit account for the US amounts converted to local currency. The third account will be denominated in Suriname dollars and will be used for the deposit of the local counterpart funds by GOS. For the effectiveness GOS can allow to open Bank Accounts in local currency in a local commercial bank.

b) Payment Procedures

- 6.3 All payments, with the exception of the petty cash fund or direct bank transfer, will be made by check. The procedures for effecting a payment from DLGP accounts are detailed in Table 6.1.

**Table 6.1
Procedures for Making Payments from DLGP Accounts**

STEP	RESPONSIBILITY	TASK
1	Task Manager or Managing Director	Prepare Purchase Order for the acquisition of a good or service on request. Submit completed form to Financial Administrator.
2	Financial Administrator	(a) Review Purchase Order. Analyze request within the context of the annual and quarterly work plans. Identify relevant expense category and Program line item. Identify appropriate payment source, depending upon the nature of the Purchase Request. Review financial execution to date and assess funding availability.
	Managing Director	(b) Undertake procurement process according to IDB procedures. Select service provider based on financial offer and service quality.
		(c) For purchases requiring an initial payment prior to receipt of the good or service and Advance Payment Order is completed indicating date, name of supplier, type of payment, amount of payment, description of payment, payment source (IDB, Government, Other), and budget line.
3	Financial Administrator	(a) Prepare Payment Voucher, indicating date, name of supplier, type of payment (check or bank transfer) amount of payment, description of payment, payment source (IDB, Government, Other), budget line. Emit check or bank transfer order (duplicate form) in the name of the provider of the good or service. Prepare duplicated Check Receipt or bank transfer statement, including name of recipient, amount, description of good or service.
4	Managing Director	Review check or bank transfer order. Sign check if correctly completed in accordance with Payment Order. Otherwise return to requesting Administrator with observations for revision of check. Send signed check to Financial Administrator.
		In case of absence of either of the two, the check is signed by the Task Manager Legal Reforms (deputy director)
		Deliver signed check to payee, or notify provider that check is available at DLGP office. Obtain signature of payee on Check Receipt.
5	Financial Administrator	File the copy of the check or bank transfer order, the Check Receipt and bank transfer statement, vendor or supplier receipts.
6	Task Manager or Managing Director	Complete payment request form indicating OK of quality of good or service and the amount request.

6.4 **Payments by Check.** All payments made by DLGP will be made in the form of checks or direct bank transfers, with the exception of petty-cash payments used to finance small, recurrent administrative costs. A photocopy will be made of each check and filed in numeric order along with their respective supporting documents (bills and receipts). Canceled checks will be stamped with the word "canceled" over the authorizing signatures and the original and copy will be filed in the consecutive check file. Blank checks are to be kept in a secure, locked place. The duplicate copy of emitted checks is to be filed in consecutive numeric order along with supporting documents (receipts and/or proof of purchases). All DLGP-emitted receipts should indicate the corresponding check number with which the good or service was purchased. All non-DLGP-emitted receipts should be stamped with "Check N^o _____" and the corresponding check number filled in. Checks must be made out to a specific individual, firm or organization. Checks will not be made "To the bearer" or to unspecified individuals, firms or organizations. No blank checks will be signed. Checks returned by the Bank to the DLGP due to insufficient funds, lack of authorizing signature or any other reason, will be received by the Financial Administrator and filed with observations in the consecutive check file. Checks that have been signed but not yet delivered to the recipient will be kept in a secure, locked place by the Financial Administrator.

c) Petty-Cash Fund

- 6.5 A Petty Cash Fund (PCF) will be established to pay for minor administrative recurrent costs. The PCF may only be used to purchase goods and services relating to recurrent administrative costs. The PCF will be financed from the DLGP bank account in Surinamese Dollars with an initial endowment and maximum size of US\$300 equivalent. The maximum monthly float from the PCF is US\$1,500. The maximum value of any individual purchase made through the PCF is US\$300 equivalent. The PCF cash will be kept in a security box or safe. The PCF will be used exclusively for small purchases related to office overhead.
- 6.6 The Financial Administrator is responsible for managing the PCF. The PCF replenishment mechanism will be a check issued from the DLGP Financial Administrator. The Financial Administrator is responsible for maintaining the PCF Daily Ledger, and will maintain all receipts, debits and balances.
- 6.7 It is not permitted to divide a purchase, the total value of which exceeds the equivalent of US\$300, into various smaller purchases in an attempt to circumvent the PCF ceiling.
- 6.8 The PCF will not be used to cash personal checks, or to extend loans. Furthermore, the PCF will not be used to finance travel advances.
- 6.9 The Financial Administrator responsible for the PCF will present a Replenishment Request to the Financial Administrator when the balance in the PCF reaches 50% of the maximum ceiling. Supporting documents (bills and receipts) will accompany the Replenishment Request.
- 6.10 Bills and receipts provided by the vendor must include the following information: be printed rather than hand written, and indicate the vendor's name, address, and telephone number, as well as date, amount and details of the purchase. In addition, the document must indicate that the good or service has been paid in full in order to be reimbursed. In the event that a vendor is unable to provide acceptable supporting documents, a DLGP Receipt of Payment voucher must be used. Expenses that are not supported by the required documentation will not be eligible for reimbursement.

**Table 6.2
Procedures for Control of the Petty Cash Fund**

STEP	RESPONSIBILITY	TASK
1	Financial Administrator	a) Prepare check for US\$300 equivalent in local currency (initial endowment), drawn down from DLGP account, in the name of the Ass. Financial Administrator who will manage the fund. b) Sign check. c) Manager Director counter signs check.
2	Financial Administrator	(a) Sign check receipt. Cash check and deposit funds in Petty Cash Fund security box. (b) Complete Petty Cash Fund Payment Form to pay a cash advance or to make reimbursement for approved out-of-pocket expenses from the Petty Cash Fund. (c) In the case of an advance, the top part of the form is completed, including date, amount advanced, details of advance (good or service to be purchased). The top part of the form is signed by the Office Administrator. (d) In the case of a reimbursement for approved out-of-pocket expenses, both the top and bottom part of the form are completed. The amount of reimbursement must equal the total receipts. The Office Administrator calculates the total amount of receipts and enters this total on the form in the space marked "Total Receipts", and calculates the amount owed to the recipient or the amount owed to the DLGP Petty Cash Fund.
3	Recipient	(a) In the case of a cash advance, the recipient signs the top part of the Petty Cash Payment Form and receives the cash advance along with a duplicate copy of the Form. The item is purchased locally using local shopping procedures. Once the purchase has been made (usually on the same or following business day), the receipts are returned to the Office Administrator. The recipient completes the bottom left-hand section of the duplicate Petty Cash Payment Form and submits it to the Office Administrator. (b) In the case of the reimbursement of an approved out-of-pocket expense, the recipient completes the relevant portions of the Petty Cash Payment Form, including the upper portion and lower left-hand section, and submits the Form to the Office Administrator for reimbursement.
4	Administrator	(a) Files the Petty Cash Reimbursement Form in numeric order, along with the supporting documents (bills and receipts). (b) Prepares Petty Cash Fund Replenishment Request as required to ensure sufficient liquidity for daily administrative operations.
5	Financial Administrator	Reviews and authorizes Petty Cash Fund Replenishment Request. Prepares Payment Order for the amount authorized payment drawn down from the Administrative Account, in the name of the Office Administrator.
6	Office Administrator	Sign check receipt. Cash check at bank. Deposit funds in Petty Cash Fund security box.

- 6.11 Supporting documents that have been altered, or which are written in erasable pencil or ink, will not be accepted for reimbursement.
- 6.12 Should a PIU staff member receive a PCF cash advance in order to effect a purchase and should that staff member fail to submit the required supporting documents for the full amount of the cash advance, the remainder will be debited from his or her monthly salary.
- 6.13 The incorrect use of the PCF will result in a financial fine equal to 5 times the value of the misused funds, or dismissal of the responsible individual, at the discretion of the PIU Managing Director. The fine will be used as counterpart revenue for the benefit of the Program.
- 6.14 The Financial Administrator will maintain the PCF daily ledger, indicating receipts, expenses and balances. The Financial Administrator will perform periodic as well as *ad hoc* review of the PCF daily ledger. In addition, the MRD auditor and the PIU Managing Director may review the daily ledger and PCF files at his or her discretion.
- 6.15 The procedures for control of the Petty Cash Fund are presented in Table 6.2.

**Figure 6.1
Petty Cash Fund Payment Voucher**

Petty Cash Fund Payment	
DLGP Decentralization and Local Government Strengthening Program Street Address _____ Telephone numbers _____ Fax number _____	Payment N ^o <input style="width: 80px;" type="text" value="000001"/>
Date _____	
Paid to/ Requested by: _____	
Amount: Sf. _____ Cash advance [] Reimbursement []	
Particulars: _____ _____ _____	
Authorized by: _____ DLGP Office Administrator	Received by: _____ Signature of Recipient
<i>To be completed by Recipient</i> Total Receipts: _____ Amount returned: _____ Amount owed: _____ _____ Signature of Recipient	<i>To be completed by Office Administrator</i> Total Receipts: _____ Amount returned: _____ Amount owed: _____ Total payment: <input style="width: 60px;" type="text"/> _____ DLGP Clerk

**Figure 6.2
Petty Cash Fund Replenishment Request Form**

DLGP Decentralization and Local Government Strengthening Program Petty Cash Fund Replenishment Request	
<i>To be completed by DLGP Office Administrator</i> Date _____ Total Receipts SRD _____ Replenishment requested: SRD _____ _____ DLGP Office Administrator	<i>To be completed by DLGP Financial Administrator</i> Date _____ Total Receipts: SRD _____ Replenishment approved: SRD _____ _____ DLGP Financial Administrator

d) PIU Acquisitions

- 6.16 DLGP will register all vehicles, equipment and furniture at the cost of acquisition, including the sales price indicated on the item's receipt, transport and any other expense that may be incurred to deliver the goods to their place of use.
- 6.17 All administrative acquisitions above US\$100 will be registered in DLGP accounts as fixed assets.
- 6.18 Significant repairs to fixed assets will be registered as investments when such repairs improve the value of the fixed assets or significantly lengthen its useful life. Small maintenance repairs that do not significantly improve the value of the fixed assets or lengthen its useful life will be registered as expenses.
- 6.19 At least once a year, an inventory of fixed assets will be conducted. The annual inventory will be compared with the previous year's inventory and accounting movements during the year. In the event that any discrepancies are detected, the responsible individuals will be queried. In the event that the discrepancies can not be explained, the Managing Director and Financial Administrator will agree on the appropriate action to be taken.
- 6.20 The value of fixed assets will be reassessed annually to ensure that insurance coverage is adequate.
- 6.21 DLGP will respect international intellectual property rights regarding the acquisition of computer software. Only original, legal versions of computer software will be used and the necessary licenses will be obtained for every computer on which software will be operated. No illegal copying of software will be permitted, either within or outside of DLGP. The external auditor will verify at random that this policy is adhered to.

e) Use of PIU Vehicle and Equipment

- 6.22 DLGP will have two vehicles to facilitate the logistics of program execution. Equipment refers to computers and related accessories, and other office equipment. The vehicles and equipment will be insured and will be used exclusively for official DLGP activities.
- 6.23 IDB will audit vehicle use on a periodic and random basis to ensure that all norms and procedures are strictly adhered to.
- 6.24 Only DLGP staff authorized by the Managing Director may operate the DLGP vehicles. The Managing Director may only authorize individuals with a valid driver's license. Only DLGP staff or service providers contracted by DLGP may use DLGP equipment, including computers.
- 6.25 At the end of each day, the vehicle will be returned to the DLGP parking lot or garage.
- 6.26 Under no circumstance may the program vehicle be used for personal use, including evenings, weekends and statutory holidays.
- 6.27 Coordination and scheduling of vehicle use will be the responsibility of the Financial Administrator. Individuals requiring vehicle use for official DLGP business will indicate to the Office Administrator the requested date and time that the vehicle is required. The Office Administrator will consolidate vehicle use requests, in consultation with the Managing Director and plan itineraries that both satisfy requests and minimize total distance traveled.

6.28 In the event of accidents, the driver who has been assigned the use of the vehicle is required to report the accident to the Office Administrator as soon as possible and complete a DLGP Vehicle Accident Report. The accident will be reported to the Police by the driver with support of the Financial Administrator.

6.29 The Financial Administrator is responsible for making insurance claims on vehicles and equipment.

f) Human Resource Management PIU personnel

6.30 The Managing Director will monitor all activities and issues related to Human Resource Management and Development (HRMD) of PIU personnel, and will be responsible for the coordination of personnel management.

6.31 The main objective of HRMD is to establish optimal conditions relating to staff and consultants so as to create a productive, efficient and personally satisfying work environment, one that will motivate all personnel to the highest standards of achievement.

6.32 With regard to HRMD, the Office Administrator will: (i) develop performance indicators and individual work plans for DLGP personnel, in tandem with the Managing Director. The objective is to develop clear benchmarks by which the performance of DLGP personnel may be evaluated; (ii) foster a positive office culture and work environment and enhance teamwork; (iii) provide conflict resolution mediation; (iv) coordinate and support individual work performances assessments.

6.33 **Internal communications.** To ensure highly professional quality and an efficient use of resources, an open and fluid communication between all members of the DLGP team is essential. To achieve this goal the DLGP management team, project preparation teams, and project execution teams will meet regularly to discuss issues and resolve. A weekly operational meeting will be held to review progress and issues related to program execution. An annual staff development retreat will be held to identify and resolve human resource issues.

6.34 **Compensation and benefit policy.** The Minister of Regional Development will approve the Compensation and Benefits package of PIU personnel. This package will specify the financial and other entitlements of PIU staff, and will conform to the labor law of Suriname.

6.35 **Employment practices.** The employment practices of DLGP will be based on the principles of professionalism and equal opportunity regardless of race, religion, gender, age and/or disability. Women candidates are encouraged to apply for all DLGP positions. All vacancies will be advertised within the organization for one week and if a suitable candidate is not found external candidates will be considered.

6.36 Recruitment and dismissals of PIU personnel are the responsibility of the Managing Director, and will be executed by the Financial Administrator. DLGP will not hire, nor award contracts to, the family members of DLGP personnel, be they related by blood or marriage. DLGP personnel are required to inform the Financial Administrator of all potential conflicts of interest in this regard.

6.37 **Performance appraisals.** Performance of DLGP staff will be reviewed every six months, after start of the DLGP by the Managing Director with individual staff members. The first performance appraisal will assess the execution of duties, communications skills and teamwork, professional attitude and motivation. Strengths and weaknesses will be identified in relation to the employee's terms of reference and annual work plan. An assessment form is completed; including achievement targets for the second half of the year. The second

assessment will also cover the above aspects, and the MD will provide recommendations regarding remuneration and training for the following calendar year.

6.38 **Absence due to illness.** The terms and rules regarding absence due to sickness are stipulated in the DLGP Terms of Employment. The Financial Administrator may request a doctor's certificate of illness for prolonged or frequent absence due to illness.

6.39 **Personal Code of Conduct.** All personnel are required to comply with these rules and regulations at all times. The adherence to rules and regulations will be the responsibility of the PIU Managing Director. DLGP personnel may not engage in any external activities that conflict with DLGP organizational goals and objectives. In their work-related contact with communities, DLGP personnel must adopt an apolitical approach and not allow political issues to enter into their professional activities or affect decisions undertaken on behalf of DLGP.

g) Meetings

6.40 The following regularly scheduled meetings will be held:

iv) *Program management meetings*, every week (Monday morning) to discuss with the complete PIU the planning for the coming week.

v) *Program group meetings*, once in three months or as on need basis with the Managing Director, IDB-program manager and (Deputy) Permanent Secretary of Ministry of Regional Development, to discuss matters at stake with the aim to keep proper contact between all stakeholders.

vi) *Regular meetings* with the MRD Counterpart Team, the team that consists of the staff of the Directorate of Decentralization and Local Government of MRD. .

6.41 In addition, the Managing Director is responsible for establishing a meeting schedule for International / local Consultants with the relevant PIU Task Manager. The meeting schedule will include the following aspects:

i) On the first day a briefing meeting to discuss the ToR and the expected tasks and deliverables;

ii) At the end of the consultancy a de-briefing meeting to discuss the achievements of the past days, supported by a short hand out from the consultant;

iii) A training workshop for the PIU team during the consultancy period given by the consultant on a subject related to the DLGP component.

Annex 1
Result Matrix
Indicators Table

Program Objectives

The overall program objective is to continue supporting Suriname's local government decentralization efforts begun in 2001.

The first specific objective of the program is to assist local governments in Paramaribo, Sipaliwini, Saramacca, Coronie, and Brokopondo to attain level 2 certification, consisting of a core legal framework for financial planning and administration, adequate capacity for fiscal self-management, and capability for managing capital investments.

The second specific objective of the program is to assist the (already) certified districts of Wanica, Para, Nickerie, Commewijne, and Marowijne (and possibly Paramaribo and Sipaliwini at pilot level) in the implementation of local community-based investment projects and basic services.

RESULTS MATRIX Indicators Table

	<u>Baseline</u>	End Year 1	End Year 2	<u>End Year 3</u>	2 years after program completion	Comments
Objectives (Purpose): (i) to attain necessary changes in legislation to regulate, improve or implement new financial and fiscal relations between central and local governments; (ii) establish 4 core institutional building systems (administration and planning, budget and financial management, local revenue generation, and citizen participation); (iii) to engage citizens and stakeholders in the decision making process in order to achieve greater transparency and accountability in the districts; (iv) provide financial resources for priority community-based investment projects in road paving, solid waste collection, garbage collection, and public markets.						
Component I: <u>Legal context</u>						
Products:						
1. Draft Law on Traditional Authority prepared.	Not exist	Draft	Discussion/Approval	By laws	New legal framework	
2. Draft Law on District Cadastre prepared.	Not exist	Draft	Discussion/Approval	By laws	New legal framework	
3. Recommendations updating laws included in Art. 4 of FDIL prepared.	FDIL	Legal & Technical review	Draft/Discussion/Approval	By laws	Updated legal framework	
4. District Ordinances regulating financial accounting standards	Existing laws	Draft by laws	Implementation		New regulatory	

	<p>and procedures prepared.</p> <p>5. State decree incorporating districts of Paramaribo, Sipaliwini, Saramacca, Coronie, and Brokopondo to DLGP-II issued.</p> <p>6. MRD/MOF Resolution certifying districts of Paramaribo, Sipaliwini, Saramacca, Coronie, and Brokopondo at Level 1 issued.</p> <p>Intermediate Results (process):</p> <p>1. Upgrade of District cadastre implemented for Sipaliwini, Saramacca, Coronie, and Brokopondo Nickerie, Para, Wanica, Commewijne and Marowijne districts.</p> <p>2. Districts of Sipaliwini, Saramacca, Coronie, and Brokopondo certified at Level 1.</p> <p>Final Results:</p> <p>1. Legislation changed and updated and fiscal relations between central and local government improved.</p>	<p>6 Districts</p> <p>6 Districts</p>	<p>4 Districts</p> <p>4 Districts</p>			<p>framework 10 Districts</p> <p>10 Districts</p> <p>10 Districts</p> <p>10 Districts</p> <p>10 Districts</p>	<p>Regards certified districts</p> <p>Regards new pilots</p>	
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Component II: <u>Financial, planning, and administrative capacity</u>						
Products:						
1. Administration and planning system implemented.	5 Districts	2 Districts	3 Districts		10 Districts	
2. Budget and financial management (BFM) system implemented.	7 Districts	3 Districts			10 Districts	
3. Local tax administration system implemented.	0 Districts	5 Districts	2 Districts		7 Districts	
4. Local tax administration methodology and procedures in place.	0 Districts	0 Districts	If law approved 6 District		6 Districts	Regards certified districts
5. Internal auditing capacity in the districts implemented.	MRD external audit unit	1 Internal unit in place covering 5 cert. Districts	1 Internal unit in place covering 5 new Districts		1 Internal unit in place covering 10 Districts	
6. District Administrator position created.	7 District	3 Districts	5 Districts		10 Districts	Ok
7. WAN in all districts, MOF and MRD implemented and operating.	0 Districts	5 Districts and MRD and MOF	5 Districts		10 Districts and MRD and MOF	
8. Fully rehabilitated district offices within commissariats.	5 Districts	5 Districts			10 Districts	Ok
Intermediate Results (process):						
1. Integrated operation of all ten institutional building/commissariats systems operating in rehabilitated under					10 Districts	Ok

<p>supervision of District Administrator.</p> <p>2. Districts of Sipaliwini, Saramacca, Coronie, and Brokopondo certified at Level 2.</p> <p>Final Results:</p> <p>1. Capabilities for fiscal self-reliance, autonomous financial systems, and investment project execution capacity created in districts</p>					<p>4 Districts</p> <p>10 Districts</p>	Ok
<p>Component III: <u>Citizen participation and program outreach.</u></p> <p>Products:</p> <p>1. Citizen Participation Plan (CPP) in DLGP-II districts</p> <p>2. Citizen participation committees (CPC) at the district level.</p> <p>3. Creation and training of neighborhood committees (NC) at the community level.</p> <p>4. Citizens Information Centers (CIC) in all the resorts.</p> <p>Intermediate Results (process):</p> <p>1. CPC and neighborhood committees trained.</p> <p>2. Citizens Information Centers (CIC)</p>	<p>5 CPPs</p> <p>5 CPCs</p> <p>0 NCs</p> <p>5 CICs</p>	<p>2 CPCs</p> <p>10 NCs</p> <p>5 CICs at District level 20 CICs at Neighborhood level</p>	<p>5 CPPs</p> <p>3 CPCs</p> <p>19 NCs</p> <p>20 CICs at Neighborhood level</p>	<p>26 NCs</p> <p>22 CICs at Neighborhood level</p>	<p>10 Districts</p> <p>10 Districts</p> <p>55 NCs</p> <p>10 CICs at District level 62 CICs at Neighborhood level</p> <p>10 PPC at districts level and 55 NCs 62 CICs</p>	

operating in all districts.						
Final Results: 1. Citizens and stakeholders involved in the decision making process, with greater transparency, and local government accountability in the districts.					10 Districts	
Component IV: <u>Investment Program.</u> Products: 1. Resolution Level II of MRD certifying districts. 2. Pipeline of investment projects defined for certified districts. 3. Capital investment Projects: a. Roads b. Drainage c. Garbage Collection d. Markets	5 District 0 Projects 10 projects 0 projects 0 projects 0 projects	2 Districts 10 Projects 10 projects ⁹	3 Districts 19 projects 10 projects 5 projects 2 projects 2 projects	26 projects 15 projects 5 projects 3 projects 3 projects	10 Districts 55 projects 35 projects 10 projects 5 projects 5 projects	Total \$4,769,000.00 CIP Total \$2,900,000.00 CIP Total \$800,000.00 CIP Total \$586,000.00 CIP
Intermediate Results (process): 1. Eligible investment projects evaluated at feasibility level. 2. Project profiles, standard tender documents, and plan for operation and maintenance designed and applied to investment projects. 3. Procedure for formulation,					55 projects 55 projects 10 Districts	

⁹ Projects started

<p>evaluation, maintenance, and operation of capital investment projects established.</p> <p>Final Results:</p> <ol style="list-style-type: none"> 1. Investment project management capacity created. 2. CIP delivered. 					<p>10 Districts</p> <p>55 projects</p>	
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Component II: <u>Financial, planning, and administrative capacity</u>						
Products:						
9. Administration and planning system implemented.	5 Districts	2 Districts	3 Districts			10 Districts
10. Budget and financial management (BFM) system implemented.	7 Districts	3 Districts				10 Districts
11. Local tax administration system implemented.	0 Districts	5 Districts	2 Districts			7 Districts
12. Local tax administration methodology and procedures in place.	0 Districts	0 Districts	If law approved 6 District			6 Districts
13. Internal auditing capacity in the districts implemented.	MRD external audit unit	1 Internal unit in place covering 5 Districts	1 Internal unit in place covering 5 new Districts			1 Internal unit in place covering 10 Districts
14. District Administrator position created.	7 District	3 Districts				10 Districts
15. WAN in all districts, MOF and MRD implemented and operating.	0 Districts	5 Districts and MRD and MOF	5 Districts			10 Districts and MRD and MOF
16. Fully rehabilitated district offices.	5 Districts	5 Districts	5 Districts			10 Districts
Intermediate Results (process):						
3. Integrated operation of all four institutional building systems operating in rehabilitated offices under supervision of District Administrator.						
4. Districts of Sipaliwini, Saramacca, Coronie, and Brokopondo certified						

<p>at Level 2.</p> <p>Final Results:</p> <p>2. Capabilities for fiscal self-reliance, autonomous financial systems, and investment project execution created in districts.</p>						
<p>Component III: <u>Citizen participation and program outreach.</u></p> <p>Products:</p> <p>5. Citizen Participation Plan (CPP) in DLGP-II districts</p> <p>6. Citizen participation committees (CPC) at the district level.</p> <p>7. Creation and training of neighborhood committees (NC) at the community level.</p> <p>8. Citizens Information Centers (CIC) in all the resorts.</p> <p>Intermediate Results (process):</p> <p>9. CPP, CPC, and neighborhood committees trained.</p> <p>10. Citizens Information Centers (CIC) operating in all 10 resorts.</p> <p>Final Results:</p> <p>2. Citizens and stakeholders involved in the decision making process, with greater transparency, and</p>	<p>5 CPPs</p> <p>5 CPCs</p> <p>0 NCs</p> <p>5 CICs</p>	<p>2 CPCs</p> <p>10 NCs</p> <p>5 CICs at District level 20 CICs at Neighborhood level</p>	<p>5 CPPs</p> <p>3 CPCs</p> <p>19 NCs</p> <p>20 CICs at Neighborhood level</p>	<p>26 NCs</p> <p>22 CICs at Neighborhood level</p>	<p>10 Districts</p> <p>10 Districts</p> <p>55 NCs</p> <p>10 CICs at District level 62 CICs at Neighborhood level</p>	

local government accountability in the districts.						
Component IV: <u>Investment Program.</u> Products:						
4. Resolution Level II of MRD certifying districts.	5 District	2 Districts	3 Districts		10 Districts	
5. Pipeline of investment projects defined for certified districts.	0 Projects	10 Projects	19 projects	26 projects	55 projects	
6. Capital investment Projects:						
a. Roads	10 projects	10 projects ¹⁰	10 projects	15 projects	35 projects	Total \$4,714,000.00 CIP
b. Drainage	0 projects		5 projects	5 projects	10 projects	Total \$2,955,000.00 CIP
c. Garbage Collection	0 projects		2 projects	3 projects	5 projects	Total \$800,000.00 CIP
d. Markets	0 projects		2 projects	3 projects	5 projects	Total \$586,000.00 CIP
Intermediate Results (process):						
4. Eligible investment projects evaluated at feasibility level.						
5. Project profiles, standard tender documents, and plan for operation and maintenance designed and applied to investment projects.						
6. Procedure for formulation, evaluation, maintenance, and operation of capital investment projects established in Wanica, Para, Nickerie, Commewijne, Marowijne, Paramaribo, and Sipaliwini districts.						

¹⁰ Projects started

Final Results: 3. Investment project management capacity created in Wanica, Para, Nickerie, Commewijne, Marowijne, Paramaribo, and Siplaiwini districts. 4. CIP delivered.						
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Annex 2

TERMS OF REFERENCE

PROJECT IMPLEMENTATION UNIT (PIU)

**Terms of Reference
MANAGING DIRECTOR**

1. GENERAL POSITION DESCRIPTION	
POSITION: Managing Director "Decentralization and Local Government Strengthening program (DLGP-II)	
Reports to: <i>Permanent Secretary of Ministry of Regional Development</i> (name and position)	
Supervises: Task Managers PIU, Financial Administrator, PIU-staff and personnel, Auditor, Intern'l Evaluator, other Consultants, other local service providers, District Administrators (name of positions he/she will supervise)	
Other relations of authority: IDB, MOF, PAC, TFMOF, TFMRD, District Management Teams, CLAD, Central Bank of Suriname, (example matrix relationships)	
2. GENERAL PROFILE POSITION	
2.1 OBJECTIVE OF THE POSITION: Overall management of all aspects and activities under the DLGP-II, more specifically for the day-to-day management of the Program, including all legal matters and institutional relations as required in the loan and project documents.	
2.2 Deliverables	2.3 Deadline
1. Draft Laws Traditional Laws, District Cadastre, Updated draft Laws Interim Law Fin Dec, District Ordinance Financial Accounting Standards 2. Level 1 Cap Building Sipaliwini 3. Level 2 Cap Building Paramaribo 4. Level 1 Cap Building Saramacca, Coronie and Brokopondo 5. Level 2 Cap. Building Sipaliwini, Saramacca, Coronie, Br'do 6. Completeness of project cycle new pilots cap build trough trial projects 7. Completeness of the capital investment In certified districts 7. Quarterly progress report, Evaluation Report, Annual Report	1. By End of Year 2 2. Q-1/Y-1 3. Q-4/Y-1 4. Q-4/Y-1 5. Y-2 6 . Y-3, Y-4 and Y-5 7. Y-1-Y-4 Quarterly
2.4 Positions and Agencies that Provide Input	
List positions and agencies that will provide input	
PSMRD, TFMRD, TFMOF, DISTRICT MANAGEMENT TEAMS CERTIFIED DISTRICTS, DISTRICT-COMMISSIONERS AND DISTRICT-COUNCILS NEW PILOT DISTRICTS, PROJET ADVISORY COMMITTEE, CLAD, CONSULTANTS	
3. FUNCTIONS & TASKS OF THE POSITION	
3.1 Specific technical Functions	3.1 Tasks

<p>(i) Managing the Program Implementation Unit (PIU) and supervising the performance of the PIU task managers with regard to the Project Implementation Program (PIP) as well as the related cost table.</p> <p>(ii) Is responsible for coordinating, managing and supervising all legislative related activities, inter-governmental aspects and reforms under the DLGP-II project.</p> <p>(iii)Supervising the Financial project Administrator, and the financial administration, as well as supervising, checking and authorization of all payments that are made from the DLGP-II budget.</p> <p>(iv)Supervising the ICT-System Manager and his effective and efficient performance.</p> <p>(v)In close collaboration with the Ministry of Regional Development, local and international consultants, realization of the DLGP-II, through implementation of the Project Implementation Plan, the realization of the required deliverables within the specified time limit, with the requirements of the Operating Regulations and in accordance with the indicators from the Logical Framework.</p> <p>(vi)Create good financial accountability to the Ministry of Regional Development as well as the IDB, including the execution of the annual external accountant examination.</p> <p>(ix)Implementation of all facets of human resource management of the PIU, including hiring and dismissing of personnel and staff, all in compliance with local legislation.</p> <p>(x)Supervising the yearly work plan as made by the PIU-managers.</p> <p>(vii)Maintain good communication between all participants to the decentralization process, especially the stakeholders, the University of</p>	<p>Suriname, international organizations and other departments and organizations on international and local level.</p> <p>(viii)Supervising and be responsible for all consensus building activities.</p> <p>(xi)Supervise the correct implementation of the Operating Regulations, and in case of a dispute present it to the advisory council and the IDB for ultimate decisions.</p> <p>(xii)Supervising the implementation of all contracts.</p> <p>(xiii)In close collaboration with the District Administrator guide the districts regarding all DLGP-II facets, such during the implementation process.</p> <p>(xiv)Collaborate with the IDB field office to make sure that the bank rules are being obeyed.</p> <p>(xv)Decide upon the procurement of products and services on behalf of the program.</p> <p>(xvi)Develop procedures for the evaluation and the development of investment projects and the preparation of pipeline projects for the remaining districts for the second phase of the DLGP, assisted by the task manager capital works.</p> <p>(vii)Call upon regular meetings with the advisory council of the DLGP program.</p> <p>(xviii)Identify and assist with problem solution, which occur during implementation of the DLGP.</p> <p>(xix)Be responsible for managing the non task manager related components as referred to in the Project Implementation Program (PIP).</p>
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4. RESPONSIBILITIES OF THE POSITION

Overall management of the program to achieve the main goals in accordance with the objective of the program

5. DOCUMENTS THAT HE CAN AUTHORIZE

All documents produced by the Task managers, the Financial Administrator, and the documents to be submitted to the Bank and GoS.

6. SPECIFICATIONS OF THE POSITION

Qualifications:

- University (Amsterdam-Holland) Degree in Law, Business Administration, Public Sector Management, and relevant areas
- More than 25 years related work experience
- More than 10 years experience in project managing in multi disciplinary external financing project.
- Knowledge of the IDB procedure during DLGP-I.
- Ability to work within a team, flexibility, analytic ability;
- Willing to get training and to transfer knowledge and experience to others;
- Verbal and written fluency in Dutch and English

Specializations: Law, Public Administration, Local Government

General work experience:

25/30 years of working experience;

Specific work experience:

Project management Legal matters, Permanent Secretary of ministry of Decentralization and Local Government, District Commissioner (for 20 years), Strategic Advisor of the Cabinet of the Ministers regarding Decentralization, local government, water board, general and regional elections
Experience with international projects and project and financial administration is recommended;

Languages: English /Dutch

Level: Intermediate

Software:

Computer skills in Word, Excel, Power Point, financial software / “spreadsheet”,

Special Licenses: Company “Via Activa”, registered in the Netherlands

Others:

7. CONDITIONS OF WORK

Place of Work: Paramaribo and on site visits to the districts

Office Hours: 8AM-4PM (Eight hours per day) formally and endless as required

Environment of work: Cordial environment conducive to cooperation, teamwork and professionalism.

8. PROFILE OF COMPETENCIES

8.1. PERSONAL COMPETENCIES

COMPETENCY	DEFENITION	Level Required																		
		Low			Medium			High												
		1	2	3	4	5	6	7	8	9										
Ability of negotiate	He seeks alternatives to achieve agreements desire-earns among the parts.																			X
Solution of problems	She resolves unexpected situations, generating value of sustainable form.																			X
Pro-activity	She maintains an attitude of anticipation to the problems, shows initiative, generating new opportunities.																			X
Tolerance of stress	Capable to work under pressure and to prioritize the demands.																			X
Communication	He/She communicates in an efficient way so much in an oral way as written, being capable of supporting ideas, to do presentations and to devise reports in an adequate way																			X

8.2. MANAGEMENT COMPETENCIES

Results Oriented	She plans and compromises in the achievement of results, inside the specific indicators desired.																			X
Optimal Management of Resources	She handles the scarce resources with intelligence, obtaining the best profit.																			X
Leadership	She makes sure that other people reach the designed goals in the project, motivating them and facilitating the development of capacities of the team.																			X
Working in Teams	She promotes the work with other people for the achievement of the objectives, contributing al consensus, participating actively, sharing information required by the others and creating a pleasant environment of work.																			X

8.3. TECHNICAL COMPETENCIES

Knowledge	Description	Level Required																		
		Low			Medium			High												
		1	2	3	4	5	6	7	8	9										
Management of Projects	Design, execution, monitoring and evaluation of projects, etc.																			x

Legal Aspects	Contracts, procurement, tenders, etc.									
Management	Strategic planning, financial Management, accounting, human resources.								x	
Administration and Management of Projects.	Capacity to execute the project achieving the stated objectives within the specifications and time agreed.								X	
Other										

Terms of Reference
TASK MANAGER CIVIL WORKS

1. GENERAL POSITION DESCRIPTION	
POSITION: Task Manager Civil Works of the “Decentralization and Local Government Strengthening program (DLGP-II)	
Reports to the <i>Managing Director of the program</i> <i>(name and position)</i>	
Supervises: The heads of the Civil Technical Department / Heads of the Financial department of the 10 districts. <i>(name of positions he/she will supervise)</i>	
Other relations of authority: IDB, MOF, PAC, TFMOF, TFMRD, District Management Teams, CLAD, Central Bank of Suriname, <i>(example matrix relationships)</i>	
2. GENERAL PROFILE POSITION	
2.1 OBJECTIVE OF THE POSITION: Under direct responsibility of the Managing Director of the project and supported by local and international experts, the Capital Works Task Manager is responsible for co-ordination, managing and supervision of all activities concerning Capital Works activities and consolidating and creating capacity building activities in all the ten (10) districts under the DLGP II. The Capital Works Manager will execute his duties in close deliberation with the District Administrator, District Commissioners, the Head of Civil Technical Agency of the Ministry of Regional Development and other key staff and elected personnel and eventually directly with the citizens.	
2.2 Deliverables	2.3 Deadline
7. Resolution Level II of MRD certifying districts. 8. Pipeline of investment projects defined for certified districts. 9. Capital investment Projects: <ul style="list-style-type: none"> a. Roads b. Drainage c. Garbage Collection d. Markets 	2 in y1 / 3 in y2 10 in y1 / 19 in y2 / 26 in y3 10 in y 1 / 10 in y2 / 15 in y3 5 in y2 / 5 in y3 2 in y2 / 3 in y3 2 in y2 / 3 in y3
2.4 Positions and Agencies that Provide Input	
List positions and agencies that will provide input	
PSMRD, TFMRD, TFMOF, DISTRICT MANAGEMENT TEAMS CERTIFIED DISTRICTS, DISTRICT-COMMISSIONERS AND DISTRICT-COUNCILS NEW PILOT DISTRICTS, PROJET ADVISORY COMMITTEE, CLAD, CONSULTANTS	
3. FUNCTIONS & TASKS OF THE POSITION	
3.1 Specific technical Functions	
The specific tasks of the Civil Work Task Manager will include: To be responsible for managing the activities through diverse of components and subcomponents of DLGP II: <ul style="list-style-type: none"> - Procurement (purchase) of vehicles, boats, motors, - Capital Work Management Systems and training, - Trial Projects Rehab and Road maintenance, 	

- Strengthening of MRD in related areas;
- Capital Investment Program including execution of the Road Improvement Program, the preparation and implementation of garbage collection, potable drink water and public markets.

(I) Consolidate institutional capacity in the already certified districts:

- a) Roads (templates, projects profiles, tender documents, maint/operation plans)
- b) Drainages (templates, project profiles, tender docs, maint/operation plans)
- c) Garbage Collecting, Transporting and Disposal (templates, project profiles, tender docs, maint/operation plans)
- d) Markets
- e) Environmental formulation aspects (roads, drainage, garbage collection and markets)
- f) Project formulation, evaluation, supervision exec y2y3
- g) Procurement training towards the districts

(II) Create institutional capacity for managing basic infrastructure projects and services in the new pilot districts:

- a) recruitment and selection CT-unit personnel (Brokopondo, Coronie and Saramacca)
- b) recruitment and selection CT-unit personnel (Sipaliwini)
- c) Road inventory, road classification, tender docs trial projects, technical. training (districts Brokopondo, Coronie, Saramacca,)
- d) Road inventory, road classification, tender docs trial projects, technical. Training in district Sipaliwini
- e) Road inventory, road classification, tender docs trial projects, technical. training, in district Paramaribo
- f) Consultant training project administration
- g) Execution of Trial / Training projects for the new pilot districts

(III) Manage basic infrastructure projects and services in the certified districts (CIP) in the field of:

- a) Roads
- b) Drainage
- c) Garbage collection, transport and disposal
- d) Markets

4. RESPONSABILITIES OF THE POSITION

Manage to consolidate institutional capacity in the already certified districts. Manage to create institutional capacity for managing basic infrastructure projects and services in the new pilot districts and Manage to prepare, procure and the execution of basic infrastructure projects and services in the certified districts related to roads, drainage systems, garbage collection transport and disposal and public markets (CIP) also according to maintenance and operational plan.

5. DOCUMENTS THAT HE CAN AUTHORIZE

In the absence of the Managing Director all formal PIU Documents and Letter of correspondences and financial statements.

6. SPECIFICATIONS OF THE POSITION

Qualifications:

- Degree civil engineering.
- A minimum of 7 years of related work experience.
- Ability to work well as a team member, able to share experiences and information, flexibility, interested in receiving training and professional growth assistance.
- Excellent writing skills are important as well as the ability to communicate as a speaker/trainer.
- Fluency in Dutch and English

Specializations: Law, Public Administration, Local Government

General work experience:
15 years of working experience;

Specific work experience:

Planning engineer water board district in the Netherlands. Planning engineer railways projects (RET) in the Netherlands. Planning engineer piping projects Engineering office Lievense in the Netherlands. Project leader assistance dike construction works in the Netherlands, Permanent Secretary of the road authority, Project manager Civil works from March, 2005 till due date.
Experience with international projects and project and financial administration is recommended;

Languages: English /Dutch

Level: Intermediate

Software:

Computer skills in Word, Excel, Power Point, MS-Project, Autocad, financial software / "spreadsheet",

Special Licenses: individual

Others:

7. CONDITIONS OF WORK

Place of Work: Paramaribo and on site visits to the districts

Office Hours: 8AM-4PM (Eight hours per day) formally and endless as required

Environment of work: Cordial environment conducive to cooperation, teamwork and professionalism.

Terms of Reference
TASK MANAGER FINANCIAL, PLANNING AND ADMINISTRATION

1. GENERAL POSITION DESCRIPTION	
POSITION: Task Manager Financial, Planning and Administration of the Project Implementation Unit of DLGP-II	
Reports to: <i>Mr. B. Ahmadali, Managing Director</i> <i>(name and position)</i>	
Supervises: Local consultants/firms and the District Administrators <i>(name of positions he/He will supervise)</i>	
Other relations of authority: Central Bank of Suriname, IDB, Districts which are in process to obtain level 1& 2 <i>(example matrix relationships)</i>	
2. GENERAL PROFILE POSITION	
2.1 OBJECTIVE OF THE POSITION The efficient and effective execution of the : Financial, planning, and administrative components in the ten districts managing optimally the resources and assets and reporting as required in the loan contract.	
2.2 Deliverables	2.3 Deadline
<ol style="list-style-type: none"> 1. Annual Operating Plan 2. Annual Procurement Plan 3. Semester Reports 4. Execution Plan 5. Fulfilling Contractual Clauses <p>To be responsible for managing the following specific deliverables:</p> <ol style="list-style-type: none"> 6. Level 1 and Level 2 certification process of the pending districts and the quality check of the already certified districts (“re-certification”) 7. Administration and planning system implemented. 8. District Administrator position created. 9. District Strategic Development plans in new districts 10. Budget and financial management (BFM) system reviewed and implemented. 11. Local tax administration system implemented. 	<ol style="list-style-type: none"> 1. By December 30 of each year for the following year 2. By December 30 of each year for the following year 3. As specified in Loan Agreement 4. By December 30 of each year for the following year 5. As specified in the Loan Agreement <p style="text-align: center;">Conform result matrix</p>

12. Local tax administration methodology and procedures in place. 13. Internal auditing capacity in the districts implemented. 14. Creation of DEF at MOF and MRD based on new laws 15. Creation of tax units in all 10 districts based on new laws 16. WAN facilities 17. Wan FINIS Software Developed and connected to MOF, Districts and MRD 18. Trainings	
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2.4 Positions and Agencies that Provide Input

List positions and agencies that will provide input

Task Force MRD, Taskforce MOF, Parliament regarding new Laws:

3. FUNCTIONS & TASKS OF THE POSITION

3.1 Specific technical Functions

The specific tasks of the Manager will include:

- Implementation of the BFM handbook in the district;
- design / finalize and or update procedures, handbooks and forms for the administration of tax and non tax means;
- Create District Fund in cooperation of legal actors;
- Create District Equalization Fund in cooperation of legal actors and consultants;
- Design and implement Action Plan regarding transfers and deposit of revenues in the District Fund;
- Coordinate implementation of a training program for BFM an automated tax administration system;
- Implement of a special assessment system for co-financing physical infrastructural projects.
- Strengthen the local BFM and revenue administration and the relevant sectors at the central level;
- Strengthen the local BFM and revenue administration, establish organization structure as well as define the terms of reference for the personnel involved;
- Design an Action Plan regarding transition of authorities in the field of revenues from central government to the district Gvt to attain self management of the art. 4 resources;
- Update the BFM (including Revenue Generation process)-Handbook at the end of the program;
- Design an Action Plan regarding long term strategy to increase revenues from the current and new revenue Resources;
- Prepare a yearly work plan in accordance with the Program and implement accordingly.
- To prepare quarterly reports, as well as other specific reports as requested by the Managing Director.

Undertake any other activities as required to facilitate the achievement of the goals and objectives of the relevant subcomponents

4. RESPONSABILITIES OF THE POSITION

He is responsible for the achievement of the purpose of the Projects component , by: (i) sound management of the financial and human resources and goods assigned to the Project; (ii) by the presentation of the reports required by the IDB and other competent authorities, and by (iii) maintaining proper information records on the Project that He gathered during the execution of his activities.

5. DOCUMENTS THAT HE CAN AUTHORIZE

For the signing of financial (bank) statements together with Financial Administrator in the absence of the Managing Director.

6. SPECIFICATIONS OF THE POSITION

Qualifications:

- MSc. in Public Administration;
- Experience with international projects is recommended;
- Be able to work in a team, with flexible attitude and analytical capacity;
- Knowledge of IDB procedures is recommended;

Specializations: project management and decentralization

General work experience:
Minimal 5 years of working experience;

Specific work experience:
Experience with international projects and project and public administration is recommended;

Languages: English /Dutch

Level: Intermediate

Software:

Broad experience in working with "word processing /ms project programs;

Special Licenses:

Others:

7. CONDITIONS OF WORK

Place of Work: Paramaribo and on site visits to the districts

Office Hours: 8AM-4PM (Eight hours per day)

Environment of work: Cordial environment conducive to cooperation, teamwork and professionalism.

**Terms of Reference
TASK MANAGER CITIZEN PARTICIPATION**

1. GENERAL POSITION DESCRIPTION	
<p>POSITION: Task Manager Citizen Participation of the Project Implementation Unit of DLGP-II</p>	
<p>Reports to the <i>Managing Director</i> (name and position)</p>	
<p>Supervises: Local consultants/firms and CP Units in the districts (name of positions he/He will supervise)</p>	
<p>Other relations of authority: Central Bank of Suriname, IDB, Districts which are in process to obtain level 1& 2 (example matrix relationships)</p>	
2. GENERAL PROFILE POSITION	
<p>2.1 OBJECTIVE OF THE POSITION The efficient and effective execution of the Citizen Participation & Program Outreach components in the ten districts managing optimally the resources and assets and reporting as required in the loan contract.</p>	
2.2 Deliverables	2.3 Deadline
<p>19. Annual Operating Plan</p> <p>20. Annual Procurement Plan</p> <p>21. Semester Reports</p> <p>22. Execution Plan</p> <p>23. Fulfilling Contractual Clauses</p> <p>To be responsible for managing the following specific deliverables:</p> <p>24. Supervision of Level 1 and Level 2 certification process in 5 new districts.</p> <p>25. Letter of Intent of 10 pilot districts obtained;</p> <p>26. Citizen Participation Committees set-up and trained in 5 new pilots and strengthened in 5 existing districts;</p> <p>27. Citizen Information Centre set-up in 5 pilots and 62 on Resort level.</p> <p>28. Districts trainers certified in 5 new districts.</p> <p>29. Handbook CP reviewed.</p> <p>30. Training plan developed.</p> <p>31. Projects and neighborhoods selected</p>	<p>1. By December 30 of each year for the following year</p> <p>2. By December 30 of each year for the following year</p> <p>3. As specified in Loan Agreement</p> <p>4. By December 30 of each year for the following year</p> <p>5. As specified in the Loan Agreement</p> <p>Conform result matrix (see annex)</p>

<p>through citizen participation.</p> <p>32. Neighborhood committees set-up and trained for Monitoring Capital Investment projects. A total of 55 committee's re-Capital Investment Projects will be set up.</p> <p>33. Consensus building strategy Developed and implemented for consensus with all central government Stakeholders by PIU.</p>	
--	--

2.4 Positions and Agencies that Provide Input

List positions and agencies that will provide input

Taskforce MRD, District Management Teams, Citizen Participation Committees, CIC Coordinators

3. FUNCTIONS & TASKS OF THE POSITION

3.1 Specific technical Functions

. The specific tasks of the Manager will include:

- Promote letter of Intent of 10 districts to participate in DLGP2.
- Review of the CP handbook in the district;
- Develop Citizen Participation plans in 5 pilots and supervise the implementation of these plans in 10 districts.
- Create Citizen Participation Committees in new districts;
- Strengthening of Citizen Participation Committees in pilot districts;
- Supervise the selection of neighborhoods and projects for the Capital investment projects;
- Create and train neighborhood committees for Capital Investment Programs;
- Create and train neighborhood committees for Pilot Road rehabilitation Projects;
- Set up CIC in 5 new districts and 62 CICs on Resort level in 10 districts
- Set up training calendar for DLGP and monitoring of the performances;
- Training of districts trainers in 5 pilots and implementation of training plans of new trainers in 10 districts;
- Implementation of promotion activities;
- Supervision of promotion activities of CICs;
- Develop and implement a consensus building strategy.;
- Support public hearing process in new pilot districts;
- Supervision of local consultants.
- Prepare a yearly work plan in accordance with the Program and implement accordingly.
- To prepare quarterly reports, as well as other specific reports as requested by the Managing Director.
- Undertake any other activities as required to facilitate the achievement of the goals and objectives of the relevant subcomponents

4. RESPONSABILITIES OF THE POSITION

She is responsible for the achievement of the purpose of the Projects component, by: (i) sound management of the financial and human resources and goods assigned to the Project; (ii) by the presentation of the reports required by the IDB and other competent authorities, and by (iii) maintaining proper information records on the Project that He gathered during the execution of his activities.

5. DOCUMENTS THAT SHE CAN AUTHORIZE
N.A.
6. SPECIFICATIONS OF THE POSITION
<p>Qualifications:</p> <ul style="list-style-type: none"> • MA in Public Administration; • Experience with international projects is recommended; • Be able to work in a team, with flexible attitude and analytical capacity; • Knowledge of IDB procedures is recommended;
Specializations: project management and decentralization
<p>General work experience: Minimal 5 years of working experience in DLGP1.</p>
<p>Specific work experience: Experience with international local projects and public administration is recommended;</p>
<p>Languages: English /Dutch Level: Intermediate</p>
<p>Software: Broad experience in working with "word processing /ms project programs;</p>
Special Licenses:
Others:
7. CONDITIONS OF WORK
Place of Work: Paramaribo and on site visits to the districts
Office Hours: 8AM-4PM (Eight hours per day)
Environment of work: Cordial environment conducive to cooperation, teamwork and professionalism.

Terms of Reference
TASK MANAGER ICT/SYSTEM

1. GENERAL POSITION DESCRIPTION	
POSITION: Information and Communication Technology (ICT) System/Task Manager of the “Decentralization and Local Government Strengthening program-II (DLGP-II)	
Reports to: <i>the Permanent Secretary of the Ministry of Regional Development</i> Ms. Patricia Meulenhof	
Supervises:	
Other relations of authority: IDB, MRD, District offices	
2. GENERAL PROFILE POSITION	
2.1 OBJECTIVE OF THE POSITION: The ICT Task Manager has the primary responsibility for all technical equipment, communications and archiving of the DLGP in the offices of the PIU, in the 5 certified districts and in the remaining districts to be certified, and in the Government agencies where equipment will be installed under the Program. Furthermore is he responsible for the creation and operation of the Wide Area Network and connections of the WAN Central with those of 10 ten district and Ministries	
2.2 Deliverables	2.3 Deadline
e. Procurement of 4 vehicles for DA’s (2.2.1.1 b) f. ICT facilities district offices (2.2.1.2 b) g. Office equipment ressort offices (2.2.1.2 d) h. BFM units equipment in new districts (2.2.3.1 b) i. Equipment 5 CPC’s (2.3.1.2 b) j. Coordinate creation of database in CIC’s of all ressorts k. WAN implementation in certified districts (DLGP-1 activity) l. WAN implementation in remaining districts (4.5) m. Coordinating study for WAN in interior	Y1 Y1 Y1, 2, 3 Y1 Y1, 2 Y1, 2 Y1 Y1, 2 Y2
2.4 Positions and Agencies that Provide Input	
List positions and agencies that will provide input	
PSMRD, DMT certified districts, Commissioners, DA’s & councils new districts	
3. FUNCTIONS & TASKS OF THE POSITION	
3.1 Specific technical Functions	
Specific task	
1. Provide and install software, hardware and ICT-facilities in Sipaliwini, Saramacca, Coronie and Brokopondo within the DFP’s of these Districts for the attaining of level 1 certification in close cooperation with the BFM-Task manager. 2. Provide an install software and hardware in Paramaribo, Sipaliwini, Saramacca, Coronie and Brokopondo within the Commissariats of these Districts for the operation of the One	

<p>Window Citizen Info Centre in close cooperation with the CP-Task manager.</p> <ol style="list-style-type: none"> 3. Provide and install software and hardware in Sipaliwini, Saramacca, Coronie and Brokopondo for the operation of the revenue units and also for the strengthening at the central level within MOF in close cooperation with the Revenue Task Manager. 4. Provide and install extra software and hardware in Sipaliwini, Saramacca, Coronie and Brokopondo for the good operation of the Administration in close cooperation with the DMTs. 5. Provide and install software and hardware in Sipaliwini, Saramacca, Coronie and Brokopondo for the operation of the civil technical units in close cooperation with the CW-Task manager. 6. Provide DLGP-Network equipment and do investments in improvement of the DLGP-Network, website, database and monitoring system for the sustainability and the best quality of operation. 7. Coordinate setting up, configuration and operation of the DLGP Wide Area Network (WAN) in the certified districts and the head quarter in Paramaribo. 8. Prepare, plan and coordinate the implementation of WAN in the remaining districts 9. Prepare plan and coordinate equipment and WAN facilities for 62 ressort offices, with necessary training 10. Plan and coordinate a centrally managed District database for the CIC's of all districts 	
4. RESPONSIBILITIES OF THE POSITION	
<p>Creating ICT facilities for good communication with and between the new pilot districts. Procure and install basic software for automation of the new districts. Support the BFM, CP & CW task managers in procuring software for their components in the districts. Providing technical assistance to the districts in the field of ICT. Coordinate WAN implementation and operation nationwide, in all districts. Coordinate a central information database for the CIC's in all districts / ressorts.</p>	
5. DOCUMENTS THAT HE CAN AUTHORIZE	
N.A.	
6. SPECIFICATIONS OF THE POSITION	
<ol style="list-style-type: none"> 1. Certified Network Administrator for Windows systems / familiar and experienced with functioning of network systems. 2. Strong written and communication skills. 3. Fluency in Dutch and English. 4. Experienced trainer/coach. 5. Strong computer skills in Word, Excel, Access, PowerPoint, MS-Project, etc. 6. Degree: qualified high school education and supporting certified studies. 	
Specializations: Network Administrator for Windows systems	
<p>General work experience: 7 years of working experience in the field of hardware, software and networking</p>	
Languages: English /Dutch	Level: Intermediate

<p>Software: Skilled in Microsoft Office packages, Windows server systems, several other software in the field of multimedia, web design, graphic designing and others</p>
<p>Special Licenses: individual</p>
<p>Others:</p>
<p>7. CONDITIONS OF WORK</p>
<p>Place of Work: Paramaribo and on site visits to the districts</p>
<p>Office Hours: 8AM-4PM (Eight hours per day) formally and endless as required</p>
<p>Environment of work: Cordial environment conducive to cooperation, teamwork and professionalism.</p>

**Terms of Reference
FINANCIAL ADMINISTRATOR**

1. GENERAL POSITION DESCRIPTION	
POSITION: Financial Administrator DLGP II (DLGP-II)	
Reports to the Managing Director <i>(name and position)</i>	
Supervises: Assistant Financial Administrators, Districts-Administrators, PIU managers in financial matters regarding DLGP/GOS fund <i>(name of positions he/she will supervise)</i>	
Other relations of authority: Central Bank of Suriname, IDB, Districts which are in process to obtain level 1 & 2 <i>(example matrix relationships)</i>	
2. GENERAL PROFILE POSITION	
2.1 OBJECTIVE OF THE POSITION: The efficient and effective financial execution of the Program, managing optimally the resources and assets and reporting as required in the loan contract.	
2.2 Deliverables	2.3 Deadline
1. Annual Financial Operating Plan 3. Semester Financial Reports 3. Financial Execution Plan 4. Semi annual report on revolving fund 5. Fulfilling Contractual Clauses 6. Audit and Financial Statement	1. By November 30 of each year for the following year 2. As Specified in Loan Agreement 3. By November 30 of each for the following year 4. As specified in the Loan Agreement 5. As Specified in the Loan Agreement 6. By April 30 of the following year
2.4 Positions and Agencies that Provide Input	
List positions and agencies that will provide input	
3. FUNCTIONS & TASKS OF THE POSITION	
3.1 Specific technical Functions	
(i) Be accountable for the Financial and bookkeeping system for DLGP in close collaboration with the IDB. (ii) Be accountable for the system and standard procedure to safeguard text and financial databases, and looking after the preparation of daily backups; be accountable for the automation of the financial administration. (iii) Be accountable for a complete personnel administration (absences, leaves, salaries, etc) and make payable salaries to the PIU staff and personnel, as well as to the local consultants hired by the program in compliance with administrative and financial rules of the Operating Regulations of the DLGP	

- (iv) In close collaboration with the other administrative staff facilitate the PIU in all financial aspects of purchasing, coordination and management of all goods and services as directed by the Managing Director, such in conformity with the procurement rules and other administrative and financial regulations as set in the Operating Regulations of the DLGP.
- (v) Be accountable for the financial administration and reporting of all project means, also those transferred to the districts accounts and be assertive in timely controlling, verifying and reporting the use of those means and be sure to assist the districts in the financial administration and reporting of the transferred projects means.
- (vi) Keeping up and execute payments to all providers of goods and services in compliance with administrative and financial rules of the Operating Regulations of the DLGP II.
- (vii) Preparing the bi-annual financial accounts for the IDB and the Ministry of Regional Development regarding the expenditures from the DLGP II budget, split into the IDB (revolving fund) and government component (counterpart Fund).
- (viii) Based on the achieved deliverables and expenditures, request to the IDB on a regular basis for disbursement of adequate amounts to the DLGP II account.
- (ix) Producing monthly financial overviews and budget analyses, budget comparison with the update LMS-status of the revolving budget for the Managing Director.
- (x) Be responsible for the producing of all reports necessary for the auditors report timely in close cooperation with the Auditing Office, specifically to implement the recommendations in the Auditor's Management Letter, taking into account the directives of the Managing Director.
- (xi) Executing any other task that falls within the scope of activities of a Financial Administrator in case such is required within the DLGP II.

4. RESPONSABILITIES OF THE POSITION

5. DOCUMENTS THAT SHE CAN AUTHORIZE

Financial statements

6. SPECIFICATIONS OF THE POSITION

Qualifications:

- Msc. in Business Economics;
- Experience with international projects is recommended;
- Be able to work in a team, with flexible attitude and analytical capacity;
- Knowledge of the IDB procedures is recommended;
- Open to being trained, able to disseminate knowledge to others.

Specializations: project administration and able to produce financial statements.

General work experience:
Minimal 5 years of working experience;

<p>Specific work experience: Experience with international projects and projects and financial administration is recommended.</p>	
<p>Languages: English /Dutch</p>	<p>Level: Intermediate</p>
<p>Software: Broad experience in working with financial software/" spreadsheet", "word processing and bookkeeping" programs.</p>	
<p>Special Licenses:</p>	
<p>Others:</p>	
<p>7. CONDITIONS OF WORK</p>	
<p>Place of Work: Paramaribo and on site visits to the districts</p>	
<p>Office Hours: 8AM-4PM (Eight hours per day)</p>	
<p>Environment of work: Cordial environment conducive to cooperation, teamwork and professionalism.</p>	

**Terms of Reference
PROCUREMENT SPECIALIST**

1. GENERAL DESCRIPTION OF ASSISTANCE	
POSITION: Procurement Specialist “Decentralization and Local Government Strengthening Program-II (DLGP-II)	
Reports to: Mr. B. Ahmadali, Managing Director	
Supervises:	
Other relations of authority: Financial Administrator, Task Managers, District Administrators, IDB, GOS	
2. GENERAL PROFILE ASSISTANCE	
2.1 OBJECTIVE OF THE POSITION: The efficient and effective procurement of services, goods and works of the Program, and training of personnel involved in the area of procurement.	
2.2 Deliverables	2.3 Deadline
1. Reviewing current Procurement Plan 2. Annual Procurement Plan 3. Provide Terms of Reference of service providers 4. Contracts / Agreements of service providers and deliveries 5. Procurement guidelines for the Districts 6. Monthly overview of the Procurement Plan 7. Quarterly Procurement Analyze	1. End of February 2009 2. December 1, 2009 3. In accordance with Annual Work Plans of the Task managers 4. idem 5. June 2009 6. Monthly 7. End March, End June, End Sep, End Dec
2.4 Positions and Agencies that Provide Input: MD, Task managers, Financial Administrator, District Administrators	
List positions and agencies that will provide input	
See above	
3. FUNCTIONS & TASKS OF THE POSITION	
3.1 Specific technical tasks	3.1 Specific technical tasks
(i) In close collaboration with the other administrative staff facilitate the PIU in all aspects of purchasing, coordination and management of all goods and services as	(v) Prepare or adjust the procurement plan and ensure attached funding plan; Sourcing items using the correct procurement methods;

<p>directed by the Managing Director, such in conformity with the procurement rules as set in the Operating Regulations of the DLGP.</p> <p>(ii) Procurement training of the involved persons in the PIU, within the Ministry and the Districts.</p> <p>(iii) Provide the Districts manuals on procurement of services, goods and works at district level</p> <p>(iv) Producing monthly overview of the Procurement Plan</p>	<p>(vi) Evaluation of bids; Contracting; Expedition of contracts;</p> <p>(vii) Preparing and maintaining procurement documentation according to procedures and establishing an audit trail;</p> <p>(viii) Managing and monitoring procurement contracts;</p> <p>(ix) Managing logistics related to procurement activities;</p>
<p>4. RESPONSABILITIES OF THE POSITION</p>	
<p>She is responsible for the achievement of the purpose of the Project, by:</p> <p>(i) sound management of the procurement of services, goods and works assigned to the project;</p> <p>(ii) by the presentation of the reports required by the IDB and other competent authorities, and by</p> <p>(iii) Maintaining proper information records on the Project that she gathered during the execution of her activities.</p>	
<p>5. DOCUMENTS THAT SHE CAN AUTHORIZE</p>	
<p>Procurement statements, Procurement Reports.</p>	
<p>6. SPECIFICATIONS OF THE POSITION</p>	
<p>Qualifications:</p> <ul style="list-style-type: none"> • Experience in project Management; • Experience with international projects; • Be able to lead and coordinate procurement processes • Able to work in a team, with flexible attitude and analytical capacity; • Knowledge of the IDB procurement policies and procedures; • Open to being trained, able to disseminate knowledge to others; • Fluency in Dutch and English is required; • Knowledge of the local law is required. 	
<p>Specializations: Administrative structures and procedures, international procurement policies and procedures, Project Management, Grant/loan proposal writing, Surinamese Law.</p>	
<p>General work experience: 5 years of working experience;</p>	
<p>Specific work experience: Experience with international projects and international procurement policies and procedures</p>	
<p>Languages: English /Dutch</p>	<p>Level: Good</p>

<p>Software: Broad experience in working with financial software/” spreadsheet”, “word processing and other programs.</p>
<p>Special Licenses:</p>
<p>Others:</p>
<p>7. CONDITIONS OF WORK</p>
<p>Place of Work: Paramaribo and on site visits to the districts</p>
<p>Consultancy Hours: 8AM-4PM (Eight hours per day)</p>
<p>Environment of work: Cordial environment conducive to cooperation, teamwork and professionalism.</p>

**Terms of Reference
SECRETARY**

1. GENERAL POSITION DESCRIPTION	
POSITION: Project Secretary of Project Implementation Unit of “Decentralization and Local Government Strengthening Program-II (DLGP-II)	
Reports to: Mr. B. Ahmadali, Managing Director <i>(name and position)</i>	
Supervises: <i>(name of positions he/she will supervise)</i>	
Other relations of authority: <i>(example matrix relationships)</i>	
2. GENERAL PROFILE POSITION	
2.1 OBJECTIVE OF THE POSITION: Responsible for an efficient support of the PIU-staff. She provides professional administrative support to the PIU under the supervision of the Managing Director	
2.2 Deliverables	2.3 Deadline
2.4 Positions and Agencies that Provide Input	
List positions and agencies that will provide input	
3. FUNCTIONS & TASKS OF THE POSITION	
	3.1 Tasks
	<ol style="list-style-type: none"> 1. Direct support to the Project Managing Director and the Task Managers; 2. Assist the office Administrator in the office administration; 3. Supporting the Managing Director in keeping the agenda; 4. Prepare and minute meetings; 5. Draft letters; 6. Answering the phone / making contacts; 7. Register incoming and outgoing post; 8. Take care of the project documents, the archives/files, the correspondences, the agenda, opening of new project files; 9. Welcoming and, if necessary, looking after visitors; 10. Coordinate meetings; 11 Cover all other tasks related to the project office
4. RESPONSABILITIES OF THE POSITION	
5. DOCUMENTS THAT SHE CAN AUTHORIZE	

6. SPECIFICATIONS OF THE POSITION

Qualifications:

- Writing and communicative skills, in both Dutch and English.
- Experience with common software, in particular Ms Word and Ms Excel.
- Strong typing skills.
- Degree: qualified High school education.

Specializations:

General work experience:

5 years of working experience;

Specific work experience:

Languages: English /Dutch

Level: Intermediate

Software:

Computer skills in Word, Excel.

Special Licenses:

Others:

7. CONDITIONS OF WORK

Place of Work: Paramaribo and on site visits to the districts

Office Hours: 8AM-4PM (Eight hours per day)

Environment of work: Cordial environment conducive to cooperation, teamwork and professionalism.

Annex 3
Procurement Guidelines

Procurement Guidelines

- 3.1 Several types of procurement procedures will be used at various times by the DLGP, including: (i) local competitive bidding; (ii) local shopping; (iii) direct contracting; and international procurement. The PIU Financial Administrator/Procurement Officer will be responsible for determining the appropriate procurement procedure to be used for each bidding. Complete procurement guidelines are presented in Annex B of the Loan Agreement.
- 3.2 **National competitive bidding (NCB)** is the contracting procedure to be used when goods and services are procured locally via public competitive bidding. The goal of NCB is to provide prospective bidders with timely and adequate notification of the DLGP's bidding requirement and an equal opportunity to bid for the required goods, works or services. NCB will be used by the DLGP when the cost is below the international procurement thresholds indicated in the Loan Agreement.
- 3.3 NCB encourages adequate competition in order to obtain reasonable prices. Public notification calling for bids will be advertised in the national newspaper. Advertisements will only be placed in local newspapers. However, foreign firms from member countries of the IDB may participate in bids. The methods used by DLGP in the evaluation of bids and the awarding of contracts will be made know to all bidders through the instructions to bidders that are included in the bidding documents.
- 3.4 All civil works, goods or services with values equal to or greater than US\$15,000 will be procured using NCB procedures.
- 3.5 As a general rule, at least 3 bids are invited and at least two bids must be received for every DLGP service contract. In the event that only one bid is received, IDB no objection is required to proceed with the selection process. In the event that fewer than two contractors with relevant experience and expertise have pre-qualified prior to the advertisement for a particular project, the Director may extend a direct invitation to bid, contingent upon the prior non-objection of the IDB. Such firms would be nonetheless being required to follow all of the procedures and fulfill all of the conditions of pre-qualified firms.
- 3.6 **Limited Competitive Bidding.** For contracts with a value equal to or greater than US\$2,000 and less than US\$15,000, Limited Competitive Bidding (LCB) may be used. This procedure requires that a minimum of three contractors should be invited to bid.
- 3.7 **Local Shopping.** Local shopping is a procurement method based on comparing price quotations obtained from suppliers or contracting firms. It is an appropriate method for procuring the following:

- (i) Readily available off-the-shelf goods
- (ii) Standard specification commodities that are small in value
- (iii) Small, uncomplicated civil works related to DLGP offices

DLGP will use Local Shopping procedures to procure works, goods and services with an estimated value of less than or equal to US\$2,000.

Shopping requires neither formal bidding documents nor public opening of quotations, and is carried out by requesting written quotations from at least three firms to ensure competitive prices. Requests for quotations must indicate the description and quantity of the goods, as well as desired delivery time and place. Quotations may be submitted by letter or fax. Quotations will be evaluated according to IDB guidelines.

When Local Shopping is used, the DLGP Administrator will prepare a short list of firms to be invited to submit quotations. Firms for the short list will be selected from either the DLGP Contractors' Registry or the Ministry of Regional Development's registry of contractors.

3.8 **Direct Contracting.** Involves the procurement of a good or service without competition. This procurement method may be used in the following circumstances:

- a) Extension of an existing contract for goods or services awarded by the DLGP, where the additional goods or services are of a similar nature to those of the existing contract. The additional quantity may not exceed 30% of the original contract.
- b) It must be demonstrated that the extension does not result from an unwarranted splitting of the contract at the time that the goods or services were bid. If the extension is considered possible when bidding documents are prepared, an option to increase the scope at contract prices should be included.
- c) Standardization of equipment and spare parts for compatibility with existing equipment. Standardization may require purchases from the original supplier if there are not other sources of identical goods. To justify this, the original equipment should be suitable and performing satisfactorily; the number of new items should be small compared with the total in use; the price should be competitive; and the advantages of calling for bids for the equipment should have been considered and rejected in favor of standardization on grounds acceptable to the DLGP. On no account will there be a continued reliance on monopoly sources with unreasonable prices and use of obsolete or inefficient models.
- d) The required equipment or produce is proprietary, and there is only one source, provided that alternative equipment or products with equivalent performance characteristics are not available.

- e) Critical components or materials from a particular supplier are required by the contractor responsible for a process design as a condition of guarantee for performance.
- f) In exceptional cases, when competitive bidding, including rebidding, has failed to produce a reasonably priced responsive proposal.
- g) Essential emergency rehabilitation works where delays may result in greater damage and loss of life or property.
- h) When the above conditions are satisfied, the DLGP Manager may approve direct contracting for purchases under \$5,000. In exceptional instances, Direct Contracting may be used for higher amounts, subject to IDB no-objection. The target timeframe for IDB no-objection will be 3 working days following submission of the request by DLGP.

In all cases where direct contracting is proposed, the DLGP must ensure that it would not be feasible to apply a competitive bidding procedure. Where appropriate, inquires should be made into the prices paid by other recent purchasers of the goods, or in recent contracts of a similar nature, to determine the fairness of the quoted price for single source procurement.

Executing contractors will be required to present appropriate guarantees of their capacity to execute projects, including performance bonds in the case of private sector contractors carrying out civil work. Upon presentation of appropriate guarantees, DLGP disburses directly to the contractor a mobilization advance. Subsequent disbursements will be based upon the physical and financial advance of the project as confirmed by DLGP supervision visits.

Annex 4
Training and Technical Assistance
Evaluation Format (Draft Version)

Decentralization and Local Government Training Program Training and Technical Assistance Evaluation Form (Draft Version)

Date of Training:	Name of Trainee:
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Name(s) of Trainer(s):

Period of Technical Assistance:		Type of technical assistance received	Numt receive
From: (day/month/year)	Until: (day/month/year)		

Indicate with a ✓ your response to the following aspects of the training or technical assistance that you have received.

Aspect of Training or Technical Assistance	Very low	Low	Medium	High	Very High
1. Ability of trainer to explain material in an interesting manner					
2. Ability of trainer to explain material in an easily understood manner					
3. Degree of relevance or usefulness of training materials					
4. Degree of clarity and usefulness of didactic materials					
5. Overall level of satisfaction with training or technical assistance					

6. Please indicate what the most useful aspects of the training or technical assistance you have received.
--

Annex 5
District Draft Letter of Intent

Draft District Letter of Intent

Date:

To: Minister of Regional Development
Van Rooseveltkade,
Paramaribo

cc. Managing Director
DLGP Program Implementation Unit

From: District Council of

Dear Minister,

We the District Council of and the District Commissioner of wish to express the District's interest in participating in the "Decentralization and Local Government Strengthening Program-II (DLGP-II). We have reviewed the Program Operating Regulations and Guidelines (ORG-II) and understand and agree with the rules, procedures and conditions described therein. The District agrees to participate in the decentralization process and provide its full support in accordance with these regulations and guidelines. With this Letter of Intent, the District formally requests the initiation of district capacity building activities of the DLGP.

We - the District Council will:

- a. Put efforts of the highest priority to implement in close cooperation with the PIU and the Ministry of Regional Development the capacity building project cycle c.q. capital investment projects.
- b. Prepare a District Implementation Plan (DIP), supported by an Annual Work Plan covering the planning, budgeting and time schedule of all activities as foreseen in DLGP-II project documents and in ORG-II for our district, and other project management tools for the best practice.
- c. Cooperate with training in upgrading of the managerial capacity of the Executing Units of the district by using of professional management and monitoring tools.
- d. Open a bank account at the local commercial Bank to keep the DLGP financial / disbursement administration separate from the other regular financial administration of the District.
- e. Appoint one or more staff persons to monitor the District Implementation Plan (DIP, after being trained in the relevant management and monitoring tools.
- f. Accept other relevant conditions as it will be agreed with the Ministry, supported by the Project Implementation Unit.

Regards,

The Vice-Chair District Council

The District Commissioner

Annex 6
Financial Reports
DLGP-II Code of Accounts

DLGP-II

Project Number : SU-L1011
Project Title : Decentralization and Local Government
Strengthening Program (DLGP-II)
Executive Agency: Ministry of Regional Development

Project Unit: Project Implementation Unit (PIU)
Anton Dragtenweg 210 Paramaribo – Suriname, phone (597) 551403, Fax (597) 550244
E-mail: dlgp@decentralisatie.org / Site www.decentralisatie.org



Decentralisatie

Decentralization and Local
Government Strengthening
Program (DLGP)

S U R I N A M E

SU-L1011

Final Version

2009-04-09

DECENTRALIZATION & LOCAL GOVERNMENT STRENGTHENING PROGRAM- II (DLGP- II)

DLGP II
Program Code of Accounts

DLGP II Code of Accounts

The Program Code of Accounts is designed to produce financial reports that are consistent with the Program Cost Tables in Annex A of these Operating Regulations, and will allow the monitoring of the Program’s actual financial execution in relation to initial cost tables and the subsequent Annual Plans of Operation. The Code of Accounts consists of six consecutive digits. Each successive digit corresponds to a category at an ever-finer level of desegregation or detail, as follows:

DIGIT PLACEMENT T	CATEGORY
1 st	Categories
2 nd	Sub-Categories
3 rd	Activities
4 th	Sub Activities
5 th	Cost Item
6 th	Source of Funding

The Code of Accounts comprises 4 Categories, 10 Subcategories, 27 Activities, 102 Sub Activities and 20 Cost Items:

Categories

1.	Program Administration
2.	Direct Costs
3.	Audit
4.	Contingencies

Sub-Categories

1.1	Program Implementation Unit(PIU)
1.2	PIU Overhead (office, rental, utilities, etc.)
1.3	Consultants for Management Support
1.4	Establish an Integrated Financial, Accounting and Information System*

1.5	Consultancy Midterm Evaluator*
2.1	Component I – Legal Framework
2.2	Component II – Financial, Planning and Administrative Capacity(FPA)
2.3	Component III – Citizen Participation and Program Outreach(CP&PO)
2.4	Component IV – Capital Investment Capacity Building and Investment Program (CIP)
3.1	Audit

Activities

2.1.1	Draft Law - Traditional Authority
2.1.2	Draft Law- District Cadastre
2.1.3	Updating Laws Included in Article 4 of the FIDL
2.1.4	Design District Ordinances –Financial Accounting Standards and Procedures
2.1.5	Training, Workshops, Material, Copies, Awareness
2.2.1	Creation of Districts Administrator Position
2.2.2	Installing Core Financial and Tax Systems(new pilots)
2.2.3	Providing Human Resource Training for Performance Tasks Based Law on Regional Bodies (art. 47) 10 districts
2.2.4	Providing Appropriate Software and Hardware BFM(DFP's new pilots)
2.2.5	Providing Equipment and Rehabilitating District Offices to Install New Financial Systems (10 districts)
2.2.6	Implement a Simplified Tax Administration System in Certified Districts
2.2.7	Implement New District Tax Law after Approval(all districts)*
2.2.8	Implement New State-Districts Financial Coordination Law After Approval(all districts)*
2.2.9	Creation of an Internal Auditing Capacity(IAC) in the Districts(all districts)
2.2.10	Operational Support from PIU(all districts)
2.3.1	Creation of CPC's in New Pilot Districts and Strengthening Existing CPC's at District Level I

2.3.2	Creation and Training of Neighborhood Committees at Community level(10 districts)
2.3.3	Creation and Operation of the Citizens Information Centers (CIC) in all Districts/Resorts
2.3.4	Provision of Training to District Trainers(new pilots)
2.3.5	Implementation of a Promotion and Outreach Action Plan by the CICs (new pilots)
2.3.6	Development and Implementation of a Strategy for Consensus Building of all Central Government Stakeholders by PIU
2.3.7	Program Launching*
2.3.8	Operational Support from PIU(all districts)
2.4.1	Consolidate Institutional Capacity in the Already Certified Districts
2.4.2	Create Institutional Capacity for Managing Basic Infrastructure Projects and Services in the New Pilot Districts
2.4.3	Finance Basic Infrastructure Projects and Services in the Certified Districts (CIP) and Trial Projects for the New Pilot Districts Once they are Certified at Level 2
2.4.4	Operational Support from PIU(all districts)

Sub Activities

2.1.1.1	Technical Background Paper
2.1.1.2	Legal Background Paper
2.1.1.3	Draft Law and Bylaws
2.1.2.1	Technical Background Paper
2.1.2.2	Legal Background Paper
2.1.2.3	Draft Law and Bylaws
2.1.3.1	Technical Background Paper
2.1.3.2	Legal Background Paper
2.1.3.3	Draft Law and Bylaws
2.1.4.1	Technical Background Paper
2.1.4.2	Legal Background Paper
2.1.4.3	Draft Law and Bylaws
2.1.5.1	Training, Workshops, Materials, Copies, Awareness
2.2.1.1	Establish DA's in 3 New Pilot District
2.2.2.1	Administration and Planning
2.2.2.2	Budget and Financial Management in New Pilot Districts
2.2.2.3	Local Revenue Generation in New Pilot Districts
2.2.2.4	Installing an information and Communication Technology Network that will Connect the Districts with both the MOF and MRD via WAN(certified districts)*
2.2.2.5	Providing Training, Equipment, Furniture and Remodeling of Facilities to Manage the WAN, Supporting Coordination and Technical Coordination Activities of Districts (new districts)*
2.2.3.1	Consultant 1 Management Training for Civil Servants Local Government
2.2.3.2	Consultant 2 Training to Civil Servants in Governance
2.2.3.3	Consultant 3 Training to Civil Servants in Service Delivery
2.2.3.4	Consultant 4 Training to Civil Servants in Public Administration
2.2.3.5	Consultant 5 Training Community Based Organization
2.2.3.6	Consultant 6 Develop Curriculum for PM Training for DMT
2.2.4.1	Office Furniture for 4 DFP's (BFM)
2.2.4.2	Software and Hardware for 4 DFP's
2.2.4.3	ICT facilities
2.2.4.4	Training Materials, Workshops
2.2.5.1	Office Equipment District Offices Resort Level
2.2.5.2	Office Furniture District CIC Offices Resort Level
2.2.6.1	Design of Integrated Systems to Manage the Registration and Collection Process for all Local Taxes and Fees
2.2.6.2	Financial Software Administrative Consultancy Firm

- 2.2.7.1 Audit Taxpayers Records *
- 2.2.7.2 Adopt Warrant Measures in Order to Ensure the Collection of Tax and Non-Tax Revenues *
- 2.2.7.3 Keep Updated Records *
- 2.2.7.4 Identify and Define Taxpayer's Violations(arrears, fraud, evasion) *
- 2.2.7.5 Apply Interests, Fines and other Penalties *

- 2.2.8.1 Collecting Information Needed to Define the Distribution Parameters of DEF to Ensure Sustainability of Date Collection *
- 2.2.8.2 Creating a Methodology and Corresponding Training for Calculating the Parameters of DEF to Each District in the MOF and MRD *
- 2.2.8.3 Installing Hardware and Software Needed to Perform this Task *
- 2.2.8.4 Training Personnel *

- 2.2.9.1 Support District Councils to Approve Appropriate Regulations
- 2.2.9.2 Training District Personnel and the District Council
- 2.2.9.3 Providing Consultancies to Define Appropriate Audit Methodologies and Procedures in Accordance with the Existing Legal Regulations
- 2.2.9.4 Providing Appropriate Hardware, Software and Furniture so that the Districts can Create an Audit Office Serving

- 2.2.10.1 Project Advisory Council (PAC)
- 2.2.10.2 Task Force Ministry of Finance (TFMOF)
- 2.2.10.3 Task Force Ministry of Regional Development (TFMRD)
- 2.2.10.4 CLAD
- 2.2.10.5 Districts
- 2.2.10.6 Materials, Copies
- 2.2.10.7 Software and Hardware for Management Operations Districts
- 2.2.10.8 Other Operational Cost from PIU(all districts)

2.3.1.1	Creation of CPC in New Pilot Districts
2.3.1.2	Strengthening of Existing CPC's in Certified Districts
2.3.2.1	Consultant 1 (international): Community Development Expert
2.3.2.2	Consultant 2 (local): Community Development Expert
2.3.2.3	Workshops, Meetings, Material, Transport Regarding Neighborhood Committees (CIP)
2.3.2.4	Workshops, Meetings, Material, Transport Regarding Neighborhood Committees (Pilot Projects)
2.3.3.1	Consultant 1 Technical Supervision for Construction Works(CIC Offices)
2.3.3.2	Consultant 2 For Study and Improve Information System of CIC's (Database)
2.3.3.3	Consultant 3 Training to CIC Coordinators in Operating CIC's
2.3.3.4	Local Student Surveyors
2.3.4.1	Consultant for Training, Train the Trainers to CPC in New Pilot Districts
2.3.4.2	Implementing Existing Training Plans in Certified Districts
2.3.4.3	Trainers for Implementing New Training Plans in New Pilot Districts
2.3.5.1	Consultant for Promotion and Program Outreach
2.3.5.2	Awareness through Radio, TV, Newspapers
2.3.5.3	Public Speaking, Promotion and Conferences Nationwide
2.3.5.4	Desktop Publishing and Production Newsletter/Designer, Editor
2.3.5.5	Annual Report
2.3.6.1	Consultant 1: Assistance to PIU for Consensus Building(Legal Expertise)
2.3.6.2	Consultant 2: Assistance to PIU for consensus Building(Financial Expertise)
2.3.6.3	Software and Hardware Consensus Building
2.3.8.1	Transport / Car Rental
2.3.8.2	Per Diems
2.3.8.3	Material / Copies
2.3.8.4	Other Operational Cost from PIU(all districts)
2.4.1.1	Consultant 1 Identification, Formulation, Préparation of Tender Documents and Procurement regarding Drainage (Certified Districts)
2.4.1.2	Consultant 2 Identification, Formulation, Préparation of Tender Documents and Procurement regarding Markets (Certified Districts)
2.4.1.3	Consultant 3 Identification, Formulation, Préparation of Tender Documents and Procurement regarding Garbage Collection, Transportation and Disposal (Certified Districts)
2.4.1.4	Consultant 4 Training to and Establish Environmental Unit in all districts, Research and Technical Advise Environmental Issues
2.4.1.5	Consultant 5 Project Supervision, Evaluation, and Monitoring (roads, Drainage, Garbage Collection and Markets)(Certified Districts)
2.4.1.6	Consultant 6 to Assist PIU with Project Procurement
2.4.1.7	Consultant 7 to Develop Procurement Manual on Local Level
2.4.1.8	Office Furniture and/or Office Equipment for Environmental Units in Ten Districts(5 Certified & 5 new Pilots)
2.4.1.9	Local and Intern Seminars, Training a.o. Garbage Collection
2.4.2.1	Consultant 1 for Recruitment and Selection Civil Works Personnel
2.4.2.2	Consultant 2 Technical Assistance on the Job in the Area of Road Inventory, Road Classification, Preparation

2.4.2.3	Tender Documents(Brok, Cor, Sar) Consultant 3 Technical Assistance on the Job in the Area of Road Inventory, Road Classification, Preparation Tender Docs(Sipaliwini)
2.4.2.4	Consultant 4 Technical Assistance on the Job in the Area of Road Inventory, Road Classification, Preparation Tender Docs (Paramaribo)
2.4.2.5	Consultant 5 Training to Civil Technical Personal on Technical Project Administration
2.4.2.6	Execution of Trial/ Training Projects for the New Pilot Districts
2.4.3.1	Execution of Investment Projects Roads. Execution in the Certified Districts
2.4.3.2	Investment Projects Drainage. Execution in the Certified Districts
2.4.3.3	Investment Projects Garbage Collection. Execution in the Certified Districts
2.4.3.4	Investment Projects Market Place. Execution in the Certified Districts
2.4.4.1	Transport/Car Rental
2.4.4.2	Per Diems
2.4.4.3	Material/Copies
2.4.4.4	Other Operational Cost from PIU(all districts)

Cost Items:

01	International Consultants (Individual)
02	International Consultants (Firm)
03	Local Consultants (Individual)
04	Local Consultants (Firm)
05	Per Diems (Local)
06	Per Diems (International)
07	Travel (Local)
08	Travel (International)
09	Audit
10	Office Equipment (eg. Copy machine, faxes, telephones, airco's) and office furniture
11	Vehicles
12	Materials for Training Workshops and Other Costs (includes photocopies, handouts, room rental, beverages and snacks)
13	Materials for Public Outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)
14	Road Rehabilitation and Maintenance
15	Office Rehabilitation
16	District personnel (District Administrators)
17	Allowance (PAC,TFMRD, TMOF)
18	PIU personnel

19	Office overhead (rental, electra, telephone/fax, internet, office supplies) (operational costs)
20	Translation

Sources of Funding

1	IADB Loan
2	Local Counterpart MRD (GOS)

DECENTRALIZATION AND LOCAL GOVERNMENT STRENGTHENING PROGRAM

CODE OF ACCOUNTS

DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	
1	Program Admin istrati on	1	Program Implementation Unit(PIU)					18	PIU personnel	IAD B		
		2	PIU Overhead (office, rental, utilities, etc.)					10	Office equipment (eg. Copy machine, faxes, telephones, airco's) and office furniture		GOS	
								19	Office overhead (rental, electra, telephone/fax, internet, office supplies) (operational costs)			

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
		3	Consultants for Management Support					03	Local consultants (Individual)	IAD	
								04	Local consultants (Firm)	B	
								05	Per Diems (Local)		
								07	Travel (Local)		
								20	Translation		
		4	Establish an Integrated Financial, Accounting and Information System *					03	Local consultants (Individual)		GOS
								04	Local consultants (Firm)		
								05	Per Diems (Local)		
								07	Per Diems (Local)		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
								12	Travel (Local)		
								13	Materials for training workshops and other costs materials (includes photocopies, handouts, room rental, beverages and snacks)		
								20	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
									Translation		
		5	Consultancy Midterm Evaluator*					03	Local consultants (Individual)		GOS
								04	Local consultants (Firm)		
								05			

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
								07	Per Diems (Local)		
								12	Travel (Local)		
									Materials for training workshops and other costs materials (includes photocopies, handouts, room rental, beverages and snacks)		
								13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
									Translation		
								20			

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CODE OF ACCOUNTS

DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
2	Direct Costs	1	Component I - Legal Framework	1	Draft Law - Traditional Authority	1	Technical Background Paper	03	Local consultants (Individual)	IAD B	
							Legal Background Paper	04	Local consultants (Firm)		
								05	Per Diems (Local)		
								07	Travel (Local)		
						2	Draft Law and Bylaws	12	Materials for Training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
						3		13	Materials for Public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	
								20	Translation			
				2	Draft Law- District Cadastre	1	Technical Background Paper	03	Local consultants (Individual)	IAD B		
							04	Local consultants (Firm)				
							07	Per Diems (Local)				
							12	Travel (Local)				
						2	Legal		Training workshops			

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						3	Background d Paper Draft Law and Bylaws	13 20	and materials (includes photocopies, handouts, room rental, beverages and snacks) Public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Translation		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
				3	Updating Laws included in Article 4 of the FIDL	1	Technical Background Paper	03	Local consultants (Individual)	IAD B	
						2	Legal Background Paper	04	Local consultants (Firm)		
								05	Per Diems (Local)		
								07	Travel (Local)		
								12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
						3	Draft Law and Bylaws	13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
									Translation		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	
								20				
				4	Design District Ordinances – Financial Accounting Standards and Procedures	1	Technical Background Paper	03	Local consultants (Individual)	IAD B		
						2	Legal Background Paper	04	Local consultants (Firm)			
								07	Per Diems (Local)			
								12	Travel (Local)			
						3	Draft Law		Materials for training workshops and other costs (includes			

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
							and Bylaws	13	photocopies, handouts, room rental, beverages and snacks)		
								20	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Translation		
				5	Training, Workshops, Materials, Copies and Awareness	1	Training, Workshops, Material, Copies, Awareness	12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)	IAD B	
								13	Materials for public outreach (including		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
								20	communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Translation		
		2	Component II – Financial, Planning and Administrative Capacity (FPA)	1	Creation of Districts Administrator Position	1	Establish DA's in 3 New Pilot Districts	03 04 05 07 11 12	Local consultants (Individual) Local consultants (Firm) Per Diems (Local) Travel (Local) Vehicles Materials for training	IAD B	GOS

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
								13	workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
								16	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
								20	District personnel (District Administrators)		
									Translation		
				2	Installing Core Financial and Tax System(new	1	Administration and Planning	03	Local consultants (Individual)	IAD B	GOS
								04			

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
					pilots)	2	Budget and Financial Management in New Pilot Districts	05 07 12	Local consultants (Firm) Per Diems (Local) Travel (Local)	IAD B	GOS
						3	Local Revenue Generation in New Pilot Districts		Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
						4	Installing an Information and Communication Technology Network that will Connect the Districts with both the MOF and MRD via WAN(certified districts)*	13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
						5	Providing Training, Equipment, Furniture and Remodeling of	20	Translation	IAD B	

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CODE OF ACCOUNTS

DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	
							Facilities to Manage the WAN, Supporting Coordination and Technical Coordination Activities of Districts(new districts)*			IAD B	GOS	

DECENTRALIZATION AND LOCAL GOVERNMENT STRENGTHENING PROGRAM

CODE OF ACCOUNTS

DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
										IAD B	
				3	Providing Human Resources Training for Performance Tasks Based Law on Regional Bodies(art 47) 10 districts	1	Consultant 1 Management Training for Civil Servants Local Government	03	Local consultants (Individual)	IAD B	
						2	Consultant 2 Training to Civil Servants in Governance	04	Local consultants (Firm)		
						3	Consultant 3 Training to Civil Servants in Service Delivery	05	Per Diems (Local)		
						4	Consultant 4	07	Travel (Local)		
								12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages)		

DECENTRALIZATION AND LOCAL GOVERNMENT STRENGTHENING PROGRAM

CODE OF ACCOUNTS

DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						5	Training to Civil Servants in Public Administration	13	and snacks)		
						6	Consultant 5 Training for Community Based Organization		Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
							Consultant 6 Develop Curriculum for PM Training for DMT	20	Translation		

DECENTRALIZATION AND LOCAL GOVERNMENT STRENGTHENING PROGRAM

CODE OF ACCOUNTS

DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
				4	Providing Appropriate Software and Hardware BFM(DFP's new pilots)	1	Office Furniture for DFP's(BFM)	03	Local consultants (Individual)		GOS
						2	Software and Hardware for 4 DFP's	04	Local consultants (Firm)		
						3	ICT Facilities	05 07	Per Diems (Local)		
						4	Training Materials, Workshop	10	Travel (Local)		
								12	Office equipment (eg. Copy machine, faxes, telephones, air co's) and office furniture		
									Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
								13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room		

DECENTRALIZATION AND LOCAL GOVERNMENT STRENGTHENING PROGRAM

CODE OF ACCOUNTS

DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
									rental and beverages and snacks related to public meetings)		
				5	Providing Equipment and Rehabilitating	1	Office equipment District Offices Resort Level	10	Office equipment (eg. Copy machine, faxes, telephones, air co's)	IAD B	

DECENTRALIZATION AND LOCAL GOVERNMENT STRENGTHENING PROGRAM

CODE OF ACCOUNTS

DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
					District Offices to Install New Financial Systems (10 districts)	2	Office Furniture District Office Level	12	and office furniture Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
								13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
								15	Office Rehabilitation		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
				6	Implement a Simplified tax Administration System in Certified Districts	1	Design of Integrated Systems to Manage the Registration and Collection Process for all Local Taxes and Fees	03	Local consultants (Individual)	IAD B	
								04	Local consultants (Firm)		
								05	Per Diems (Local)		
								07	Travel (Local)		
						2	Financial Software Administrative Consultancy Firm	12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
								13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
								20	Translation		

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COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
				7	Implement New District Tax Law after Approval (all districts)	1	Audit Taxpayers Records	03	Local consultants (Individual)	IAD B	GOS
						2	Adopt Warrant Measures in Order to Ensure the Collection of Tax and Non-Tax Revenues	04	Local consultants (Firm)		
							Keep Updated Records	05			
						3	Identify and Define Taxpayer's Violations (arrears, fraud, evasion)	07	Per Diems (Local)		
						4	Apply Interests, Fines, and Other Penalties	12	Travel (Local)		
								13	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
									Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
									Translation		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						4		20	and snacks related to public meetings) Translation		
				9	Creation of an Internal Auditing Capacity (IAC) in the Districts (all districts)	1	Support District Councils to Approve Appropriate Regulations	03	Local consultants (Individual)	IAD B	
						2	Training District Personnel and the District Council	04	Local consultants (Firm)		
								05	Per Diems (Local)		
								07	Travel (Local)		
						3	Providing Consultancies to Define Appropriate Audit Methodologies and Procedures in Accordance with the Existing Legal Regulations	12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
								13	Materials for public outreach (including		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	
						4	Providing Appropriate Hardware, Software and Furniture so that the Districts can Create an Audit Office Serving	20	communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Translation			

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding			
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS		
				10	Operational Support from PIU(all Districts)	1	Project Advisory Council(PAC)	03	Local consultants (Individual)		GOS		
						2	Task Force of Ministry of Finance(TMOF)	04	Local consultants (Firm)		GOS		
						3	Task Force of Ministry of Regional Development(TF MRD)	07	Per Diems (Local)		GOS		
						4	CLAD	12	Travel (Local)		GOS		
						5	Districts		Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		GOS		
						6	Materials, copies					GOS	
						7	Software and					GOS	

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						8	Hardware for Management Operations Districts Other Operational Cost from PIU(all districts)	13 17 20	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Allowance (PAC, TFMRD, TMOF) Translation		
		3	Component III – Citizen Participation and Program Outreach (CP & PO)	1	Creation of CPC's in New Pilot Districts and Strengthening Existing CPC's at District Level 1	1	Creation of CPC in New Pilot Districts	03	Local consultants (Individual)	IAD B	
						2	Strengthening of Existing CPC's in Certified Districts	04 05 07	Local consultants (Firm) Per Diems (Local)		

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COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
								12	Travel (Local)		
								13	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
								20	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Translation		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
				2	Creation and Training of Neighborhood Committees at Community Level (ten Districts)	1	Consultant 1 (international): Community Development Expert	01	International consultants (Individual)	IAD B	GOS
						2	Consultant 2 (Local)	02	International consultants (Firm)		
								03	Local consultants (Individual)		
								04	Local consultants (Firm)		
								05	Per Diems (Local)		
								06	Per Diems (International)		
								07	Travel (Local)		
								08	Travel (International)		
						3	Workshops, Meetings, Material, Transport Regarding	12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages)		
								13			

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						4	Neighborhood Committees CIP Workshops, Meetings, Material, Transport Regarding Neighborhood Committees (pilot projects)	20	and snacks) Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Translation		
				3	Creation and Operation of the Citizens Information Centers (CIC) in all	1	Consultant 1 Technical Supervision for Construction Works (CIC offices)	03 04 05 07 12	Local consultants (Individual) Local consultants (Firm) Per Diems (Local) Travel (Local)	IAD B	

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
					Districts /Resort	2	Consultant 2 for Study and Improve Information System of CIC's (Database)	13	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
						3	Consultant 3 Training to CIC Coordinators in Operating CIC's	20	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Translation		
						4					

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
							Local Student Surveyors				
				4	Provision of Training to District Trainers (new pilots)	1	Consultant for Training, Train the Trainers to CPC in New Pilot Districts	03	Local consultants (Individual)	IAD	
						2	Implementing Existing Training Plans in Certified Districts	04	Local consultants (Firm)	B	
								05	Per Diems (Local)		
								07	Travel (Local)		
								12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
								13	Materials for public outreach (including		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						3	Trainers for Implementing New Training Plans in New Pilot Districts	20	communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Translation		
				5	Implementation of a Promotion and Outreach Action Plan by the CICs (new pilots)	1	Consultant for Promotion and Program Outreach	03	Local consultants (Individual)	IAD B	
						2	Awareness through Radio, TV, Newspapers	04	Local consultants (Firm)		
								07	Per Diems (Local)		
								12	Travel (Local)	IAD B	GOS
									Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						3	Public Speaking, Promotion and Conferences Nationwide	13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		GOS
						4	Desktop Publishing and Production Newsletter/Designer, Editor	20	Translation		
						5	Annual Report				

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	
				6	Development and Implementation of a Strategy for Consensus Building of all Central Government Stakeholders by PIU	1	Consultant 1	03	Local consultants (Individual)	IAD B		
							Assistance to PIU for Consensus Building (Legal Expertise)	04	Local consultants (Firm)			
								05	Per Diems (Local)			
								07	Travel (Local)			
								12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)			
						2	Consultant 2	13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages)			
							Assistance to PIU for Consensus Building (Financial Expertise)					

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						3	Software and Hardware Consensus Building	20	and snacks related to public meetings) Translation		
				7	Program Launching *			12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)	IAD B	GOS
								13	Materials for public outreach (including		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
									communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
				8	Operational Support from PIU (all districts)	1	Transport/ Car Rental	05	Per Diems (Local)		GOS
						2	Per Diems	07	Travel (Local)		
								12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
						3	Material/ Copies	13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room		
						4	Other Operational				

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COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
							Cost from PIU(all districts)		rental and beverages and snacks related to public meetings) Translation		
		4	Component IV – Capital Investment Capacity Building and Investment Program(CIP)	1	Consolidate Institutional Capacity in the already Certified Districts	1	Consultant 1 Identification, Formulation, Preparation of Tender Document and Procurement Regarding Drainage(certified Districts)	20			
						2	Consultant 2 Identification, Formulation. Preparation of Tender Documents and Procurement Regarding Markets(certified	03	Local consultants (Individual)	IAD	
								04	Local consultants (Firm)	B	
								05			
								07	Per Diems (Local)		
								12	Travel (Local)		
								13	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		

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COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						3	Districts) Consultant 3 Identification, 3 Formulation, Preparation of Tender Documents and Procurement Regarding Garbage Collection, Transportation and Disposal(certified Districts)		Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings) Road Rehabilitation and Maintenance Office Rehabilitation Translation		
						4	Consultant 4 Training to and Establish Environmental Unit in all Districts, Research and Technical Advise Environmental Issues	14 15 20			
						5	Consultant 5 Project Supervision,				

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	
							Evaluation and Monitoring (Roads, Drainage, Garbage Collection and Markets) (Certified Districts)					
						6	Consultant 6 to Assist PIU with Project Procurement					
						7	Consultant 7 To Develop Procurement Manual on Local Level					
						8	Office Furniture and/or Office Equipment for Environmental Units in Ten Districts					

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COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						9	Local and Intern Seminars, Training a.o. Garbage Collection				
				2	Create Instituti onal Capacity for Managin g Basic Infrastru cture Projects and Services in the New Pilot Districts	1	Consultan t 1	03	Local consultants (Individual)	IAD B	
							For Recruitme nt and Selection Civil Works Personnel	04	Local consultants (Firm)		
								05	Local consultants (Firm)		
								07	Per Diems (Local)		
								12	Travel (Local)		
						2	Consultan t 2		Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
							Technical Assistanc e on the Job in the Area of Road	13	Materials for public outreach (including communication materials, media		

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding	
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
						3	Inventory, Road Classifica tion, Preparatio n Tender Document s (Brok, Cor,Sar)	14	costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
								15	Road Rehabilitation and Maintenance		
								20	Office Rehabilitation Translation		
							Consultan t 3				
							Technical Assistanc e on the Job in the Area of Road Inventory, Road Classifica tion, Preparatio n Tender Docs (Sipaliwin i)				

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	
						4	Consultant 4 Technical Assistance on the Job in the Area of Road Inventory, Road Classification, Preparation Tender Docs (Paramaribo)					
						5	Consultant 5 Training to Civil Technical Personnel on Technical					

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DIGIT 1: CATEGORY		DIGIT 2: SUBCATEGORY		DIGIT 3: ACTIVITY		DIGIT 4: SUB ACTIVITY		DIGITS 5: ELEGIBLE COST ITEMS		Sources of Funding		
COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS	
						6	Project Administration Execution of Trial/Training Projects for the New Pilot Districts					
				3	Finance basic Infrastructure Projects and Services in the Certified Districts (CIP) and Trial Projects for the New Pilot	1	Execution of Investment Projects Roads. Execution in the Certified Districts	03 04 05 07 12	Local consultants (Individual) Local consultants (Firm) Per Diems (Local) Travel (Local) Materials for training workshops and other costs (includes photocopies, handouts, room	IAD B		
						2	Investment Projects Drainage. Execution					

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COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
					Districts once they are Certified at Level 2	3	in the Certified Districts Investmen t Projects Garbage Collection . Execution in the Certified Districts	13	rental, beverages and snacks) Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
						4	Investmen t Projects Market Place. Execution in the Certified Districts	14	Road Rehabilitation and Maintenance Office Rehabilitation Translation		
								15			
								20			

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COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
				4	Operational Support from PIU(all districts)	1	Transport/Car Rental	05	Per Diems (Local)		GOS
						2	Per Diems	07	Travel (Local)		
						3	Material/Copies	12	Materials for training workshops and other costs (includes photocopies, handouts, room rental, beverages and snacks)		
						4	Other Operational Cost from PIU(all districts)	13	Materials for public outreach (including communication materials, media costs photocopies, handouts, room rental and beverages and snacks related to public meetings)		
									Road Rehabilitation		

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COD	EXPLA	COD	EXPLANATI	COD	EXPLAN	COD	EXPLANAT	CO	EXPLANATION	IAD	GOS
								14	and Maintenance		
								15	Office Rehabilitation		
								20	Translation		
3	Audit	1	Audit					09	Audit	IAD B	
4	Contig encies										

*** MEANS THAT A BUDGET TRANSFER SHALL NEEDED FROM CATEGORY 4 (CONTINGENCIES) TO THE RELEVANT CATEGORY.**