



**Ministry
of Regional Development**



Decentralisatie

Decentralization and Local
Government Strengthening
Program (DLGP)

SURINAME

**Project Information Document IX
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*English edition***

**“DECENTRALIZATION AND LOCAL GOVERNMENT STRENGTHENING PROGRAM” (DLGP)
(SU-0019)**

Guideline Decentralization 2003-2006

**Issued by
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1. Introduction

The DLGP is a three-year, US\$ 7 million program, aimed at fomenting financial decentralization in Suriname, while strengthening the administrative capacity of local governments. The Inter-American Development Bank (IaDB) declared the DLGP eligible for funding on November 27, 2002. The National Assembly approved the Interim Law Regulation on Financial Decentralization on March 25, 2003¹. The law became effective on October 15, 2003². By executing the Interim Law, the Government of Suriname announced by state decree (S.B. 2004, No. 117) the creation of five pilot districts: Wanica, Para, Nickerie, Commewijne and Marowijne

The broad goal of the Program

To empower local governments in Suriname with the core legal framework and institutional capacity necessary for financial self-management.

More specifically, the Program aims at:

a) Promulgating new enabling legislation for autonomous revenue generation and budget management by District authorities; b) Putting in place a core package of basic municipal management systems in each of the Districts; c) Improving the capacity of key central government stakeholders, particularly in the Ministry of Regional Development; and; d) Undertaking pre-investment activities in preparation for an expanded follow-up effort by the Government. Conceptually, the DLGP is designed as the first phase of the decentralization process. Activities that will be financed under DLGPI are intended to prepare the way for a second decentralization program (DLGPII).

This document foresees in the need of the international community in Suriname, following the decentralization process strictly, and the interest of the International Organizations in the region showed in 'the lesson learned' aspects and the progress of this comprehensive politic-sensitive program of the Government of Suriname (GoS). This document provides also information to the actors, the stakeholders, the national and international consultants getting more and more involved in the programs concerning the public sector reform. If there is any question or one needs more information, don't hesitate to contact the DLGP-Project Office.

The DLGP-Managing Director,
Basharat Ahmadali

¹ S.B. 2003, # 33; S.B., replacing the Governmental State Decree of May 2, 2000 (S.B. 2000 # 53) concerning the Fiscal Decentralization.

² S.B. 2003, # 91

2. TABLE of General Project Information

Implementation period	3 year (2002-2005). Extension with one year up till December 2006
Total Project Costs	Total amount US\$ 7.000.000 (100%)
Finance	laDB Loan Inter-American Development Bank US\$ 4,900,000 (70%)
	b) Counterpart Fund Government US\$ 2,100,000 (30%) (National Budget)
Financing and technical Assistance	Inter-American Development Bank (laDB) Representative laDB – Field Office, Mr. Pablo Adams Sector Specialist, Mr. Silvano Tjong Ahin
Executive Ministry	Ministry of Regional Development Minister, Michel Felisi PS: Ms. J.D. van Varsseveld Dep. PS. Mr. Leo van Varsseveld
Co-Ministry	Ministry of Finance Minister, Humphrey Hildenberg PS. Ms. A. Wijnerman
Executive Unit Project Implementation Unit	Director OTA, Mr. Roy May Manager Accounting Office, Mr. R. Resida <u>The DLGP-Project Implementation (PIU):</u> <ul style="list-style-type: none"> • Managing Director: Mr. Basharat Ahmadali • Task manager: Budget and Financial Management: Ms. Diana Bruma-Overman • Task manager Revenue Generation: Mr. Mahender Pershad • Task manager Civil Works, Mr. Martin Blenman • Task manager Citizen Participation, Ms Iris Gilliad MA • Task manager Intergovernmental Reform, Ms Sharda Chandrikasingh • Financial Administrator, Ms Jennifer Warning (a.i.) • System Manager/IT, Mr. Riaz Ahmadali • Executive Secretary, Ms Deborah Flemming
The objective	The Program aims at: <ul style="list-style-type: none"> • Promulgating new enabling legislation for autonomous revenue generation and budget management by District authorities; • Putting in place a core package of basic municipal management systems in each of the Districts; • Improving the capacity of key central government stakeholders, particularly in Ministry of Regional Development; and • Undertaking pre-investment activities in preparation for an expanded follow-up effort by the Government. Conceptually, the DLGP is designed as the first phase of the decentralization process. Activities that will be financed under DLGP and are intended to prepare the way for a second decentralization program (DLGPII). • 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 under a financially decentralized service-delivery structure, based on citizen participation on grass-root level and demand driven.
Stages	25-03-1998: Project Identification 15-11-1998 /28- 04-2000.PPF (Project Preparation Facilities): 15-11-1998 : PPT (Project Preparation Team) 01-08-1999: PPIU (Project Preparation and Implementation Unit) 01-05-2001: PIU (Project Implementation Unit Technical Cooperation)
Implementation Period	> 17-01-2002 tot 27-11-2002 TCP (Technical Cooperation Program): > 27-11-2002 tot 27-12-2005 > Implementation stage (DLGP): 01-01-2006 tot 31-12-2006 Optional extension:

Districts

- 5 pilot-districts: Wanica, Para, Commewijne, Marowijne en Nickerie (DLGP-I): complete project cycle.
- Paramaribo (DLGP-I): Study model government plus Level 1 and 2 of the project cycle
- Sipaliwini: Study model government with the option of Level 1 en Level 2 of the project cycle
- The remaining districts: Complete project cycle during the follow-up program (DLGP-II)

3. Background³

Currently, Suriname has a centralized structure of government, with national ministries and parastatals effectively in charge of the delivery of most basic local services. Because of Suriname's small population – 492.000 inhabitants in 10 Districts, half of whom live in the capital District of Paramaribo – the logic of this centralized structure has only begun to be questioned in recent years. A strong tradition of regional identity among the country's ethnic communities, coupled with the ineffectiveness of central government delivery of services, has gradually led to demands for increased local self-management. In the early 80s government responded by creating elected Councils in each of the country's Districts. This was formalized and given greater standing with the passage of the 1987 Constitution which focused several chapters on principals of regional governance and, for the first time, defined Districts as an official level of government.

This was followed in 1989 by more specific enabling legislation, the Law on Regional Bodies (LRB)(SB 1989, No.44), which defined the functions and responsibilities of District governments as well as some preliminary mechanisms for local revenue generation and financial management. As an enabling framework, however, the LRB has proven to have serious shortcomings, most especially as regards intergovernmental fiscal responsibility and authority. Provisions for local sources of revenue are weakly defined, leaving Districts with service delivery mandates that have little effective means of funding. Furthermore, the provisions for autonomous District budgets are subject to such cumbersome legal approval procedures that no District government has yet been able to avail itself of the authority provided by the Law.

As a result, the District governments today continue to function largely in the same manner they did prior to the 1987 Constitution – as branch offices of the Ministry of Regional Development (MRD). Although the Law of Regional Bodies and the 1987 Constitution put in place some important building blocks of local governance-- legally approved service delivery mandates, and electorally accountable District Councils – the basic elements of *fiscal* self management are still absent: autonomous budgeting and own-source revenue mechanisms. Accordingly, the Government of Suriname (GOS) has asked for Bank assistance to remedy this situation. Through this Program, it would like to enhance and amend the enabling legislative framework for District governments and, at the same time, create in them a core institutional capacity that will allow them begin to implement their newly mandated functions. In short, to effectively implement the decentralization provisions announced in the 1987 Constitution.

Macroeconomic context

Over the last two decades, Suriname's economy has performed poorly. Gross Domestic Product (GDP) grew only 0.4% in real terms between 1975 and 2000. Per capita GDP declined slightly during this period, and was estimated at US\$844 (1990 prices) in 1997. The civil disturbances in the interior in the mid 1980s disrupted agricultural production, and forced many from the countryside and small towns into Greater Paramaribo, which now accounts for over 55% of total population. The early 1990s were particularly difficult. The economy went into a slump and inflation rose to above 300% by 1994.

The macroeconomic situation improved greatly from 1995 to 1997, but deteriorated again in 1998-2000. In 2000, GDP shrank by 7.4% in real terms, inflation was 71% and the fiscal deficit was equivalent to 12% of GDP.

This economic crisis was mirrored by a major political crisis that began in 1999, prompting a call for general elections one year ahead of schedule. In May 2000, the New Front coalition was swept into power with 33 of the 51 seats in the National Assembly. Unlike the outgoing administration, which in 1996 was built on a post-election coalition of often competing and conflicting interests, the new administration entered and contested the elections with a united front. A general consensus has emerged that this arrangement offers an escape from the political turmoil and strife that marked the preceding years and holds the possibility of greater political and economic stability.

The new Government inherited a very difficult macroeconomic situation, with the economy slumping and deeply unbalanced. Government finances were especially weak, following three years of fiscal deficits in excess of 10% of GDP, significant external borrowing at short-term maturities, and the accrual of payments arrears. The Government initiated stabilization measures in late 2000, including a substantial devaluation of the official exchange rate, cutbacks in subsidies, and an increase in the price of gasoline and electricity. These measures have stabilized the economy in the short term and have started to lessen disequilibria. An IMF Article IV mission in February 2001 projected a moderately positive outcome in 2001 – a resumption of growth, a fiscal deficit of less than 3% of GDP and annual inflation declining to 50% – if the Government could maintain fiscal discipline, especially regarding civil service wage increases, and refinance external debt with the assistance of the Government of the Netherlands. The Front

³ Loan Document IDB-Government of Suriname, Washington DC/USA, No 12, 2002 # 1343/OS-SU

Government continues the coalition after the elections held on May 25, 2005, supported by a.o. the 5 seats strong AC-Combinations of the Maroons. The new governments supports the Program strongly as before.

Local government in Suriname

Structure and mandate

Suriname is divided into 10 districts: Marowijne, Commewijne, Paramaribo (subdivided into South-West and North-East), Para, Wanica, Coronie, Saramacca, Nickerie, Brokopondo and Sipaliwini. The first eight districts are located in the northern and coastal zone and contain 92% of the population. The small districts of Paramaribo and Wanica have more than two-thirds of the population. Brokopondo and Sipaliwini are the two most southern and interior districts with 8% of the population. Sipaliwini is the largest district with almost 80% of the total area of Suriname and only 5% of the population. This interior area is characterized by dense forests and hills and is only accessible by a few roads and mostly by boats.

The administrative structure of the District governments is rudimentary. As at the national level, District government is broken into representative and executive branches. The district councils form the representative branch and the district administrations form the executive branch. The President appoints a District Commissioner for each District (two for Paramaribo), who performs both as chair of the district council and chief executive of the district administration.

It should be noted that within each District, the 1987 Constitution also established 62 sub-district jurisdictions, known as *Ressorts*, each with its own popularly elected representative body, the Ressort Council. In most jurisdictions, however, due to the small population and economic base of most ressort jurisdictions, the system of ressort council system has not functioned very effectively, and is currently under study for possible elimination.

As defined in the Law on Regional Bodies, the Districts have a relatively limited mandate: (i) maintenance of secondary and tertiary infrastructure (roads, drainage, irrigation)⁴, public parks and open spaces; (ii) management of public markets; (iii) solid waste collection and disposal; (iv) provision of trucked-in potable water; (v) fire prevention and control; (vi) local planning and budgeting; (vii) maintenance of public order; and (viii) supervision of public health (including cemeteries).

Under current practice, staff of the district administration is organized into three generic units or departments: (i) Superintendents, responsible for overlooking the needs of ressort jurisdictions; (ii) a clerk's office, dealing with archives, book keeping and secretarial support; and (iii) a technical area comprising infrastructure maintenance.

Although generally overstaffed, District personnel are for the most part low skilled and under-paid. Many of these, even after undergoing a training process, will have difficulty executing some of the new and more complex functions the Districts will begin to assume through this program. New staff members, with distinct qualifications will probably be needed to take over some of the new responsibilities. The cost of this new personnel, as well as that of existing District staff, will initially have to be borne by the Ministry of Regional Development, as District governments consolidate their own source revenues, financial management, and personnel contracting systems with the assistance of this program.

The Decentralization and Local Government Strengthening Program (DLGP)

In order to address the situation as described above, the IDB established the "*Decentralization and Local Government Strengthening Program*"- DLGP (SU0019) - to be executed by the MRD and to function as a link between the central and district levels of government. However, because the MRD does not have the organizational capacity to undertake a relatively complex program such as the DLGP without considerable external support, the MRD in 1999 created a Project Preparation and Implementation Unit (PPIU) staffed with local consultants to assume responsibility for the formulation of the program. The PPIU was supported with international technical assistance provided by specialized agencies (CIAT and ICMA) and financed with IDB support through a Project Preparation Facility (PPF-SU0022). This work was completed in June, 2001, when the loan proposal was presented to the Bank for final processing.

The IDB's approval of the loan was effectuated in September, 2001. The Ministry of Regional Development performed all prior conditions to the first disbursement, resulting in:

- Establishment of program implementation unit (PIU) for the DLGP, and contracting of core staff members, consisting of a Managing Director, Task Managers for Budget and Financial Management, Revenue Generation, Citizen Participation/Marketing and Public Outreach, and Inter-Governmental Reform (Legal Reform), a Financial Manager, an Office Manager and an Administrative Clerk, assisted by a Mirror Team from the Ministry of Regional Development
- Renting, furnishing and equipping of an office

⁴ Except for Paramaribo, where the Ministry of Public Works retains this responsibility.

District	Population
Brokopondo	13,299
Commewijne	24,657
Coronie	2,809
Marowijne	16,641
Nickerie	36,611
Para	18,958
Paramaribo	243,640
Saramacca	16,135
Sipaliwini	13,299
Wanica	86,072
TOTAL	487,024

- Formulation and presentation of an Initial Report for DLGP, including a Detailed Work Plan, Detailed Time Line, and Detailed Project Budget
- Completion and presentation of the DLGP Operating Regulations, October 2002 version, including the ToRs for the Resident Advisor, the Senior Policy Advisor and the PIU
- Inter-institutional agreements committing the services of the Directorates of the MOF, OTA, CLAD, and NIMOS to enhance the execution of DLGP programs
- Contracting of an international Resident Advisor for the program,
- Contracting of a Senior Policy (Strategy) Advisor for the Ministry of Regional Development (the former Project Coordinator of the DLGSP).

The IDB declared the DLGP eligible for funding on November 27, 2002. The National Assembly approved the Law on Interim Regulation Financial Decentralization on March 11, 2003 (S.B. 2003, No. 33); the law became effective on November 1, 2003. By executing the Interim Law, the Government of Suriname announced by state decree (S.B. 2004, No 117) the creation of five pilot districts: Wanica, Para, Nickerie, Commewijne and Marowijne.⁵

An important component of the DLGP is the area of legislative and regulatory reform - "inter-governmental fiscal policy reform". Its general objective is to support the formulation and implementation of regulations, new laws, and amendments to existing laws in support of fiscal and administrative decentralization. Tentatively, this will include legal and regulatory reforms, and supporting studies, to (i) transfer revenue generation authority to local governments; (ii) devolve expenditure authority to the Districts over certain basic local service sectors; (iii) assign accompanying budgetary authority that will allow Districts to manage their own resources; and (iv) review and, where necessary, amend inter-governmental revenue transfer mechanisms in light of new expenditure authorities for Districts.

Another important component of the DLGP is District Capacity Building, which includes a set of core institution building systems to be put in place in all the Districts, covering: (i) administration and planning; (ii) budget policy and financial management; (iii) local revenue generation; and (iv) citizen participation. Once a District has been certified by the program with respect to their capacity to manage the above systems, it will be eligible to receive support from the program in the form of capital investment projects. Specifically, the first five Districts to obtain certification will be eligible for funding to develop public works management systems, as well as to formulate and implement training projects in road rehabilitation and maintenance.

4. The main goals of the Program

- Create fiscally and administratively viable local government institutions in Suriname
- Empower local governments in Suriname with the core legal framework and institutional capacity necessary for fiscal self management and, in the case of a pilot group Districts, capacity to begin to manage public works
- Help to 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 under a financially decentralized service-delivery structure.

5. The unique view⁶

Suriname - just like many developing countries and developed countries - is struggling with a fiscal crisis. Even the USA went through serious fiscal crisis after the Second World War. The same applies to The Netherlands and other European countries. The literature from the current period proves that the method of "budget cuts and taxes increase" is outdated. Governments are no longer capable to base policy and strategy thereupon in order to solve the problems the population/citizens have.

Deleting programs and budget figures, increasing taxes, running up debts are the order of the day to somewhat meet with the quality of the life of the citizens and to cope with the financing of the national economy. This means, among other things that the citizens have to pay more to receive less; even worse, the citizens do not even know what they are paying for. There is a constant pressure and tension on many fronts between governments and citizens.

The 'Washington State Experience'

This new view, based on the 'Washington State Experience' comes down to:

- prefer budget for outcomes;
- start with what citizens want and not with programs government agencies are willing to fund;
- not to start with last year budget but with the outcome the public want;
- not to cut the budget with 10-15% and increase the tax with 10-15%, but how to maximize the results the public want with the remaining budget".

⁵ The New Front Government, after the election of 2000, May 25th replaced these governmental decrees by Interim Law Financial Decentralization (S.B. 2003 # 33) and the state decree (S.B. 2004 # 117)

⁶ The Price of Government, David Osborne and Peter Hutchinson

The Saramacca District Experience (1981-1987)⁷

As a matter of fact, the abovementioned approach has been ahead of the “Washington State Experience” in the district Saramacca in the years 1981-1987, and was led by the present DLGP Managing Director, who was at that time District-Commissioner of Saramacca (“Saramacca District Experience”): with maximal citizen participation and involvement of the population at the planning, establishing of priorities, setting up and with helping to execute the budget with own financial contribution, the grandiose development had been accomplished: drinking water supply, power supply, construction of bridges, tiling of roads, allotment of horticulture (for 350 young families from the joint families), construction of library, construction of aid outpatients’ clinic, police station, construction of office buildings for the central government for decentralized services, dams and banks, lighting of stadium, construction of new playground and sports fields, renovation and expansion of swimming-pool, establishing a place to take care of the handicapped (SOGK), facilitation of service clubs (Lions club Parwani), attracting banks, expansion of rice areas for large-scale farming (from 1,000 ha to 6,000 ha), recreation halls (VCB), sports fields and water supply for tens of indigenous and maroon villages, etc.

The regular procedure of the government’s personnel underwent adjustment (contrary to the Act for Civil Servants). They have worked result-oriented with a minimal burden of the budget of the central government. The new structures, incorporated in the Act Regional Bodies, have been a result from this.

The DLGP has been measured to give shape to “Washington State Experience” and “Saramacca District Experience”.

6. The 5 questions



A few states and cities in the USA have successfully experimented with abandoning the outdated view and applying the ‘open budget view’ and/or introduction of the model of the ‘outcome budget’, that is no longer developed on basis of the budget figures and budget structures of preceding years!

The new view has been developed on the basis of the following 5 key questions:

1. Are the problems of short or long duration?;
2. How much are the citizens willing to pay themselves?;
3. Which results do the citizens themselves expect from their financial contribution?;
4. How much does the state want to contribute here to achieve those results?, and
5. How well can those means be spent to achieve the objectives that were set?

7. The 5 key solutions

This approach led to 5 core solution models:

1. One must have ‘grip’ on everything: the first requirement is endurance and to be able to survey minimal five years by means of planning five years;
2. The budget must have a ‘start budget’: setting up the budget on the basis of expected income within the present legislation without increasing the taxes, i.e. the model of ‘outcome budget’;
3. Formulating and determining the priorities of the central government and the local government. What does the central government want from the citizens and what do the citizens want from the state?;
4. The allocation of the budgetary means, population contribution, donations etc. for the specified priorities, and,
5. The development of procurement- and implementation plans for each of the provisions considered as priority, aimed at the desired result; adjustment of personnel structures (compensation according to accomplishment, incentives), and to have the local government compete with the private sector in the implementation of projects of the central government.

8. The 5 components of the Program⁸

When the DLGP was being formulated, the IDB had to use this view as starting point, because due to constant *fiscal* crisis in Suriname, the fiscal decentralization did not have a chance to succeed. That is why the Government agreed with the *financial* decentralization afterwards, including capacity building and citizens’ participation. Thus, the ‘Washington State Experience’ is actually implied in the DLGP, namely:

1. Budget and Financial Management (BFM) component: must take care of the ‘outcome budget’, starting from the ‘open budget view’; i.e. the district budget “new style”;
2. Revenue component: must take care of start budget;
3. Citizen Participation component: must take care of the priorities that the citizens themselves want;
4. Marketing: must have a guiding and a vanguard role to examine what the citizens want and how much they are willing to pay for it themselves;
5. Program outreach component: must conduct campaign to get the DLGP concept accepted by the citizens;
6. Civil Work component: must take care of the budget and procurement of the provisions;
7. Components 1, 2, 3 en 4: must take care of the five-year District Development Plan and the structure of the District Budget ‘new style’;

⁷ Basharat Ahmadali, former District-Commissioner of Saramacca District, 1979-1989

⁸ Project Implementation Plan (PIP), issued by DLGP, edition December 2003.

8. Inter-governmental relations (Legal) component: must regulate the modernizations sub 1, 2, 3, 4 and others (study district personnel) legally and structurally well, and
9. The International Consultants must be familiar with this 'international concept' and accordingly must form, educate and assist the Task Managers and Local Consultants at the implementation of the components to realize the DLGP objectives (based on this concept).

With this, the DLGP strengthens the *democracy* and/or breaks through the *fiscal crisis* and the *bureaucracy*.

9. The Program and the status of the Program

The Program is organized into the following five components.⁹

Component 1: Intergovernmental reforms. This component will support the formulation and implementation of a set of core legislative reforms and related technical studies to provide Districts with authority for basic financial self-management, in the areas of budgeting, cash management, and own-source revenue generation. On the revenue side, this will include: (a) updating and partial devolution of the rental value tax system; (b) devolution of other taxes and fees, including: public entertainment tax, business permit fees, liquor license fees and public market rental fees; (c) formulation and implementation of a local betterment tax and/or special assessment tax mechanism; and (d) a study to explore the creation of a district revenue sharing system and, in the event of its approval, support for its implementation. On the expenditure side, the budget authority, partially granted by current legislation and transitionally through the Interim Law Financial Decentralization (S.B. 2003, No. 33), will be converted into permanent legislation, including new regulatory guidelines and procedures.

Achieved

- Law Interim Regulation Financial Decentralization
- State decree Pilot districts
- Letters of Intent ministerial decrees and guidelines
- Technical background papers revenue generation
- Legal background papers (LRB) on Law on Regional Bodies
- District Funds created by approved ordinances
- 1st draft reviewed Law on Regional Bodies/new concepts of District Government
- 1st draft Law Intergovernmental Financial Relation / new concept of the fiscal decentralization
- pre-study Paramaribo (Adek-University) re: Model District Government
- Pre-study Sipaliwini (Adek-University) re: Model District Government
- TOR's study Paramaribo and Sipaliwini submitted for no objection
- No-objection for hiring Lim Apo Institute for additional tasks in the field of legal and management

In process

- Hiring Lim Apo Institute
- Legislative bills, amendments and state decrees drafted and approved by Cabinet
- TOR's approved for study on long term decentralization strategy
- Start Study Paramaribo
- Start Study Sipaliwini
- Process approval of Law Regional Bodies
- Process approval of review draft Law intergovernmental financial relation
- Start Study Sipaliwini
- Process approval of t Tax Collection Act
- Process approval of General Law on District Taxes
- Review one article of the constitution
- Process approval of Rental Value Tax Law

Component 2: District capacity building. Starting with a pilot group of five Districts, a set of core institution building systems will be put in place in all the Districts, covering: (i) administration and planning; (ii) budget and financial management; (iii) local revenue generation; and (iv) citizen participation. Once the program, with respect to its capacity to manage the above systems, has certified a District it will be eligible to receive support from the program in capital investment projects. Specifically, the first five Districts to obtain certification will be eligible for funding to develop public works management systems, as well as to formulate and implement training projects in road rehabilitation and maintenance. One non-pilot districts will be eligible to receive the same core systems beginning the second half of the Program. The possibility exists to certify another non-pilot district. It depends on the progress made for the pilot districts, before midterm, taking into account the view to develop a mechanism that can be replicated in the remaining districts of Suriname. The certification will take place in accordance to a well considered phasing plan. In respect to this view two districts will be certificated first to be used as a model and training capacity for the remaining districts.

⁹ A detailed description of the program components is found in the DLGP Project Report, the Loan Document and the Project Implementation Plan).

Major achievements in the 5 pilot Districts: Wanica, Para, Nickerie Commewijne en Marowijne

Planning, Administration

Achieved

- District Administrators are (DA's) in Place
- DA-office, furniture, equipment
- Phone, Fax, e-mail/internet
- District Implementation Plan adopted
- District Adm & HRM Handbook adopted
- Vehicles delivered
- Rehab District Commissariats started (CW-Task Manager)

In process

- Local Gvt Exchange
- Local Planning Capacity
- Creation and adoption Strategic Development Plan
- Strengthening / training consultants

Budget and Financial Management (BFM)

Achieved

- Installed BFM financial software and hardware
- Installed BFM personnel
- Trained DA and BFM Personnel + ongoing assistance
- BFM Handbook drafted
- BFM units prepared district budget 2006 to incorporate in Budget MRD 2006
- Designed District Budget based on BFM-Manual
- No-objection for ToR Model Policy District Personnel

In process

- Commewijne: Training, install software, HRM
- Preparation of District Budget by pilot districts, based on BFM Manual

Revenue

Achieved

- Hired IT-LC to implement District Tax Administration System (TAS) and Work Plan approved
- Draft Transfer system and draft Ministerial decree for transfers from MRD budget to District Fund prepared
- DA's identifying procedures as input to the Tax Administration Manual and Procedures
- Draft proposal to appoint the DA's as Sub-Collector
- Model Revenue Budget District Para prepared
- Analyses Revenue Laws
- Work Plan administration and collecting Rental Value Tax (RVT), Public Entertainment Tax (PET) and Business License
- ToR LC Training Program prepared

In process

- TAS to design and test
- TAS install and operate in 3 districts
- Collecting own revenues in 3 districts
- Assisting OTA in collecting more revenues
- Manuals and Procedures
- Training Program

Citizen Participation (CP)

Achieved

- CP-Plan developed and adopted
- CP-Committees installed and trained
- CIC Coordinators selected
- Designed CIC-center
- Purchased equipment

In Process

- Publishing CP Plan
- CIC-training
- Benchmark: CIC's in 3 districts
- Training modules for training of trainers

Civil Works

Achieved

- PIU Civil Work Task Manager in place
- Intern'l Consultancy Team in place (McMillan Team)
- Local Consultancy Engineering Firm selected: ToR and contract submitted for no-objection

- First draft Public works Manual (IC)
- Reviewed structures for private donations to implement local public improvement projects (Ordinance Betterment Tax) (IC)
- Design Basic management supervision and technical training (IC)
- Prepared draft procurement policy and quality control/inspection guidelines (IC)
- Began discussions with district staff and LC on the trial infrastructure projects and related prioritization (IC)
- Public works manual
- Capital works mgmt systems in pilot Districts
- Training manuals for project formulation and procurement formulated and approved

In process

- Pre-investment work for training projects, up through preliminary designs, to complete in 3 pilot Districts

Component 3: Institutional strengthening of sector. The program will support the organizational strengthening of the Ministry of Regional Development (MRD) and of the Ministry of Finance. This includes the formulation of a strategic development plan (prepared by IC's with support of LC's and the MRD, coordinated by the MD of the PIU) and organizational assessment for MRD, as well as the provision of institutional strengthening to the Ministry of Finance and other key stakeholders in the sector. Suriname MOF is nowadays being supported and strengthened by the MOF of The Netherlands due to an agreement signed by these two parties. In the decentralization process the Ministry of Finance (MOF incl. OTA) and other government agencies need to be strengthened in a way that they can assist the districts with the necessary all relevant information and instructions regarding the migration process of the RVT, PET and user charges fee. Based on studies, need assessments, and plan of actions the entities will be strengthened.

Strengthening of MRD

Achieved

- Institutional assessment
- Vehicle purchased
- Equipment, internet, fax, furniture, training staff (MT) Bureau Decentralization
- Equipment, internet. Network system Civil Technical Agency (CTA)
- Equipment, internet, Network system Budget and Financial Administration (in execution)
- Draft Strategic Plan Ministry MRD

In process

- MRD strategic plan
- Office furniture, equipment Head office
- Telecommunication and media facilities Head office
- Rehab office space Head office (After moving of the Ministry to an other location)

Strengthening of Ministry of Finance

Still to be done re: increasing of revenues, based on action plans and agreements

- Transportation costs & equipment
- Training & Technical assistance
- Support to the interim phase (article 4 Interim Law Financial Decentralization)
- Hiring OTA consultants
- Equipment to be installed

Component 4: Pre-investment. In view of the government's commitment to a long-term approach to local government empowerment, the program will include pre-investment activities in support of expanded sector development actions contemplated by the government after the program is completed. Accordingly, funds will be provided for the preparation of a pipeline of follow-up District capacity building and capital investment/service delivery projects. Similarly, at the end of the program, operating procedures at the national level will be reviewed and enhanced, to accommodate the evolving demands and needs of the Districts as they become more self sufficient.

Preparation of DLGP-II

Achieved

- Assessment District Adm. location District Commissioner's office Paramaribo
- Promotion meeting District Council, District Commissioners and staff
- District Council Paramaribo signed Letter of Intent
- State decree Financial Decentralization Paramaribo approved by Minister
- DA Paramaribo selected

In process

- The publishing of the state decree in National Gazette
- The hiring of DA Paramaribo
- The second non-pilot district, possible Sipaliwini, as expressed by the new Minister
- The long term strategy on decentralization

Preparation of projects in pipeline

Achieved

- CW-TM in place
- IC-Team in place to perform needs assessment studies re: designing of the capital investment program
- LC Engineering Firm selected to perform feasibility studies and prelim designs of first year pipeline projects

In process

- Design of demand-driven project formulation system
- Design and preparation of the capital investment program in the fields of improvement of sand roads, solid waste; potable drink water, public markets

Component 5: Program Support. Program funds will be used to finance the Program Implementation Unit (PIU) that will be created in the Ministry of Regional Development to execute the program. A comprehensive marketing and public outreach campaign will also be funded through this component, with a view to promoting the program, building consensus, and obtaining stakeholder feedback. Further, program resources will be used to assist the PIU in the design and start up a performance monitoring and evaluation system for the program.

Program Support

Achieved

- PIU-office (full loaded) in operation
- PIU Computers and software installed
- PIU: MD (1), TM's (5) and supporting staff (3) in place
- Program vehicle in operation
- DLGP-e-mail network (PIU-Pilot Districts-CTA, BD) in operation
- Program Evaluation
- Annual Report,
- Revised Work Plan 2005
- Data base specialist
- The presenting of all relevant documents for the Level 1 certification of 3 of the five pilot districts Wanica, Nickerie and Para
- Issuing of Project Information Documents IX: Guideline Decentralization 2003-2005 and X: Guideline Management District Fund, a policy and strategic document a.o. for the district officials
- Participation in RIAD-III in Recife, Brazil

In process

- Advisory Board

Marketing and Program Outreach

Achieved

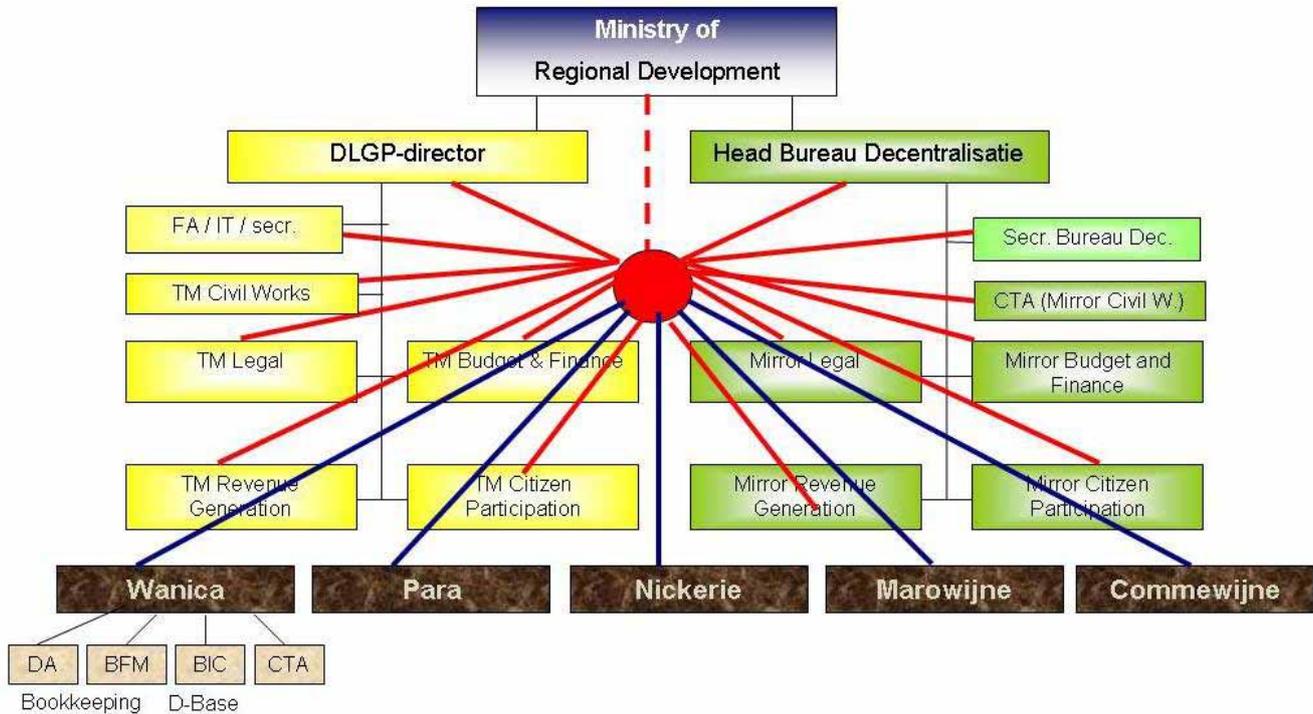
- Marketing Plan developed
- Hired Data Base Specialist
- Promotion Plan
- Approved ToR for hiring local consultant

In process

- Public speaking, promotion and conference participation
- Quarterly News Paper
- Public communication and outreach to citizen
- Annual reporting

DLGP-ICT network, aiming at e-government strategies

DLGP-network



In all 5 pilot districts, peer-to-peer networks have been installed already. At the moment, the computers from the District Administrator and the Finance personnel are connected to the networks. Soon the computers of the Citizen Participation Unit will be connected as well.

At this moment we are preparing to put a server in each of the districts to centralize the data storage and to provide all connected computers with an internet / email connection. This will allow direct and fast communication with the outside world. It will be possible to connect the other computers in the districts, not belonging to the Program, to the networks as well.

The database with district information, which is prepared by the Citizen Information Center, will be available soon via internet.

On long term the possibilities are almost unlimited. In line of e-government strategies, the following can be considered: online application of licenses, electronic tax payment, integrated service delivery by better communication, etc.

Status Summary

- Certification 2 districts level 1 en 2 > expected in November/December 2005
- Legislative bills > to be approved in 2006
- Start Paramaribo and Sipaliwini study and finalizing in 2006
- 40% implementation of PIP
- Designing, installation, testing and operation of Tax Adm System in 2006
- Collecting own sources in 3 pilot districts and assisting OTA in increasing of the collecting
- CIC's in 3 pilot districts
- Preliminary capital work systems and training in place in 2005,
- Preparation of the capital investment program
- CW-training project design to be implemented in 3 districts in 2005
- MRD office rehab
- Certification of 10 local trainers on going
- Design of demand-driven project formulation system will be don in 2005
- Program Advisory Board in process
- 80% of midterm delivery / targets will achieved in 2006?
- Prep of DLGP-II in process
- Smooth start 5 certified self supporting districts and DLGP-II: January 2007

10. Eligible districts¹⁰

The following 9 districts are scheduled to participate in the District Capacity Building component: Nickerie, Wanica, Paramaribo, Para, Commewijne, Marowijne and one yet to be chosen district, depending on the progress within the implementation program.

The district of Sipaliwini is considered a special case that, due its distinct character, requires a pre-investment study. This study is scheduled to be finished in the last year of Program execution. There would, however, not be enough time to adequately install the infrastructure, systems and personnel required as a precursor to the delivery of training and technical assistance before the end of the Program. Therefore the district capacity building activities for Sipaliwini will begin under DLGP II.

The 9 eligible districts are divided into two groups under the DLGP, consisting of Pilot Districts and Non-Pilot Districts. This division reflects the program design which includes an initial 18 month pilot phase during which systems and manuals will be developed, installed, tested and refined in five pilot districts in the areas of district administration, budget and finance, tax administration, human resource management and capital works investment, based on the phasing in the overall Table of the capacity building pilot and non pilot districts, as showed below.

Pilot Districts include Nickerie, Wanica, Para, Commewijne, and Marowijne. These districts are eligible to receive capacity-building inputs that include:

- i) A Finance and Planning Unit (FPU);
- ii) Materials and equipment to support the FPU;
- iii) The installation of administrative, budget and finance and citizen participation systems;
- iv) Core and advanced training and technical assistance in the use of these systems;
- v) A vehicle;
- vi) Co-financing for a capital works rehabilitation project.

A complete list of eligible cost items for pilot districts is presented in Table 3.1.

Non-pilot districts The program targets that Paramaribo as one of the non-pilot districts will begin to receive capacity-building inputs in the second half of the Program, including:

- i) A District Finance and Planning (DFP) ;
- ii) Materials and equipment to support the DFP;
- iii) The installation of administrative, BFM and citizen participation systems;
- iv) Core training and technical assistance in the use of administrative, BFM systems;
- v) Co-financing for a capital works rehabilitation project.

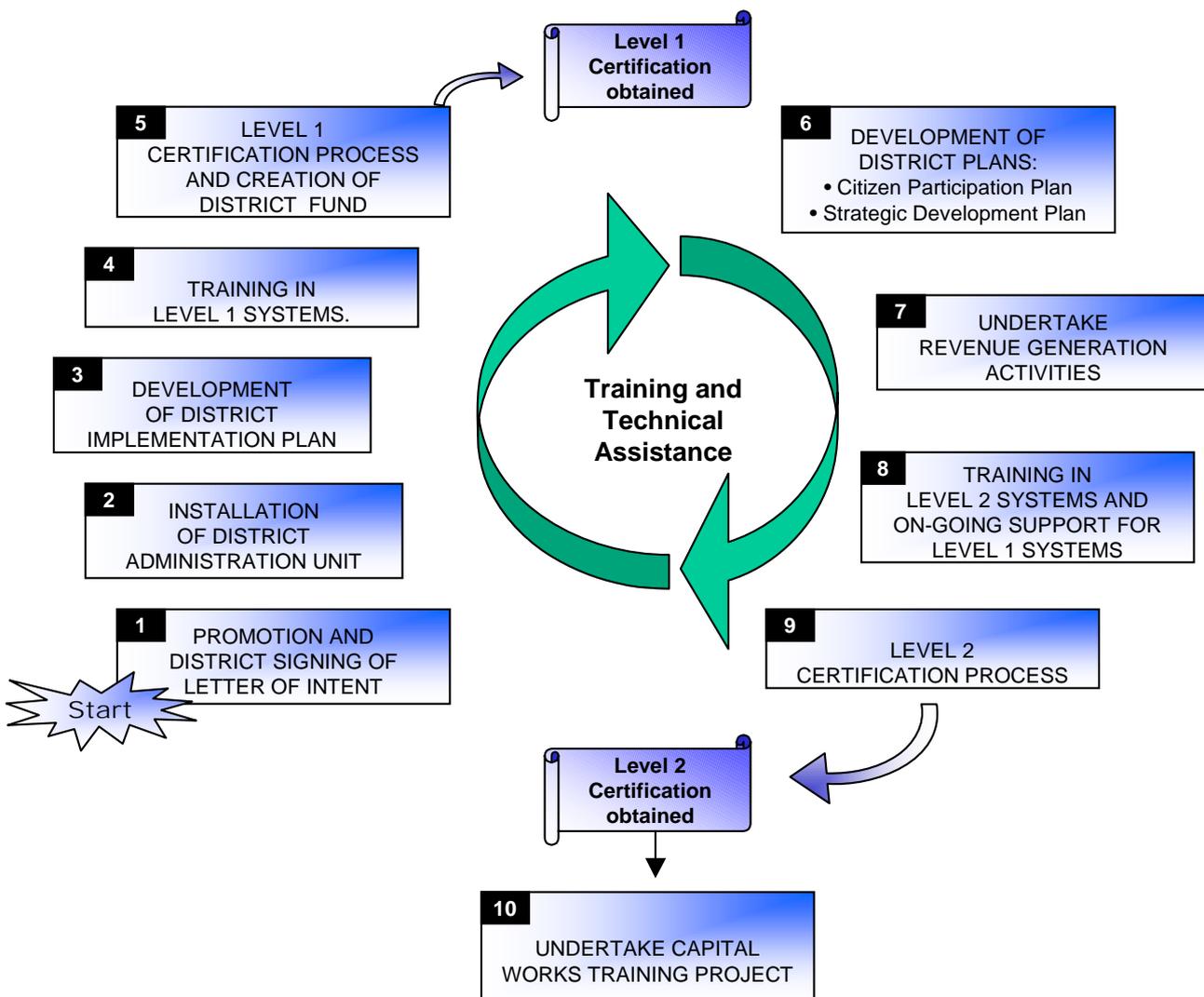
The remaining non pilot districts Brokopondo, Coronie and Saramacca will receive the same Level 1 and Level 2 package of capacity building inputs during the DLGP-II.

Paramaribo requires a distinct treatment from other districts due to its population size, its purely urban nature and its political administration under two District Commissioners. In order to identify the specific needs of Paramaribo with regard to decentralization a study and public consultation process will be undertaken during the second half of DLGP to determine the specific legal reforms and institutional strengthening that are required for Paramaribo to develop an autonomous administration. Paramaribo will be eligible to receive the same package of support as the other non-pilot districts. The level 1 provisions will be received since the government will allow by state decree to participate in the Program. Once the study is complete and political consensus reached on the required approach level 2 provisions will be received.

¹⁰ DLGP Operating Regulations and Guideline July, 2004

11. The Certification Process¹¹

The Project Cycle



Certification Levels

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 article 7 of the Interim Law (2003, 33), see Annex (See: Certification Table in accordance of the Guidelines (Memorandum of Understanding) of Minister of Finance) . The Level 2 certification process, however, is specific to the DLGP.

Level 1 certification encompasses the following activities:

- (i) Installation of a District Administration Unit (FPU), 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 FPU;
 - Acquisition of furniture, equipment (communications and computer) and materials to support the FPU;
- (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 FPU and district staff.

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

¹¹ DLGP Operating Regulations and Guideline July, 2004

undertake revenue generation activities and to manage district funds. It is estimated that six months are needed upon starting in a district to reach Level 1 certification. It requires "formal" Level 1 certification by Ministerial Decree.

Upon attaining "technical" Level 1 certification by the Managing Director of PIU, pilot districts. Districts Wanica, Nickerie and Para are eligible to be certified for Level 1 in November 2005 and shortly after the districts Commewijne and Marowijne will follow.

Level 2 certification requires at least the "technical" Level 1 certification by the Managing Director of PIU plus (i) the completion and adoption of a Strategic Development Plan; (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 to implement public works projects; and (iv) installation of a public works, road and maintenance management system; (v) installation of a capital investment programming & budget system; and (vi) proficiency in the use of the aforementioned systems including the successful implementation of two successive quarters of the district's annual budget.

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 management system, 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 TMOF¹².

Upon attaining Level 2 certification by the Managing Director of PIU pilot districts will be eligible to receive co-financing from the DLGP for one road rehabilitation-training project and one road maintenance - training project. The Districts Wanica, Nickerie and Para will be eligible for Level II certification in December 2005, while the districts Commewijne and Marowijne will follow soon after.

12. Size and scope of the program¹³

Several factors were taken into account in determining the size and scope of the program, including: (i) estimated cost of activities (ii) the relatively short, three- year, execution timetable for the program; (iii) the restricted counterpart funding capacity of the government; and (iv) the limited implementation capacity, both among national and District government agencies, and as well as among private service providers.

a) Program cost

The total cost of the Program has been estimated at the equivalent of US\$7.0 million, to be disbursed over a three-year execution period. The breakdown by components, subcomponents, and source of funds is presented in Table II-1, below.

**Table II-1
PROJECT COSTS BY INVESTMENT CATEGORY AND SOURCE OF FUNDS
(Amount in US\$ million)**

	IDB	GOS	TOTAL	%
PPF	0.8	--	0.8	11
Intergovernmental reforms	0.5	0.1	0.6	8
• Fiscal decentralization laws and decrees	0.4	0.1	0.5	
• Studies for follow up reforms	0.1	--	0.1	
District capacity building	2.4	0.6	3.0	42
• Administration and planning systems	0.5	0.2	0.7	
• Budget and financial management	0.2	0.2	0.4	
• Revenue generation systems	0.3	0.2	0.5	
• Citizen Participation	0.3	--	0.3	
• Prelim capital works systems and training projects	1.1	--	1.1	
Institutional strengthening of sector	0.4	0.1	0.5	7
• Strengthening of MRD	0.2	0.1	0.3	
• Other key stakeholders	0.2		0.2	
Pre-investment	0.4	0.1	0.5	7
• Pipeline for District capacity building	0.1		0.1	
• Pipeline for capital investment	0.1	0.1	0.2	
• Follow-up operational procedures	0.2		0.2	

¹² Task Force Ministry of Finance

¹³ Loan Document IDB-Government of Suriname, Washington DC/USA, No 12, 2002 # 1343/OS-SU

Program support	0.5	0.8	1.3	19
• Program management	0.2	0.6	0.8	
• Marketing and public outreach	--	0.1	0.1	
• Other program support	0.3	0.1	0.4	
Financial expenses	0.1	0.4	0.5	6
• Interest		0.3	0.3	
• Inspection and supervision	0.1		0.1	
• Credit commission fees		0.1	0.1	
TOTAL	4.9	2.1	7.0	100

b) Financing plan

The Bank loan in the amount of US\$4.9 million will account for 70% of total program cost. The remaining US\$2.1 million will be local counterpart. The latter are distributed over the three-year execution period, and will be covered primarily by the national government, with the exception of an estimated US\$120,000 which will be contributed by Districts as a matching fund requirement associated with the trial capital works projects in the program.

c) Terms and conditions of the loan

Bank financing will be drawn from the Ordinary Capital Resources with interest rate support from the Intermediate Financing Facility (IFF). The following table shows the terms and conditions of the loan:

d) Terms and conditions of the Loan

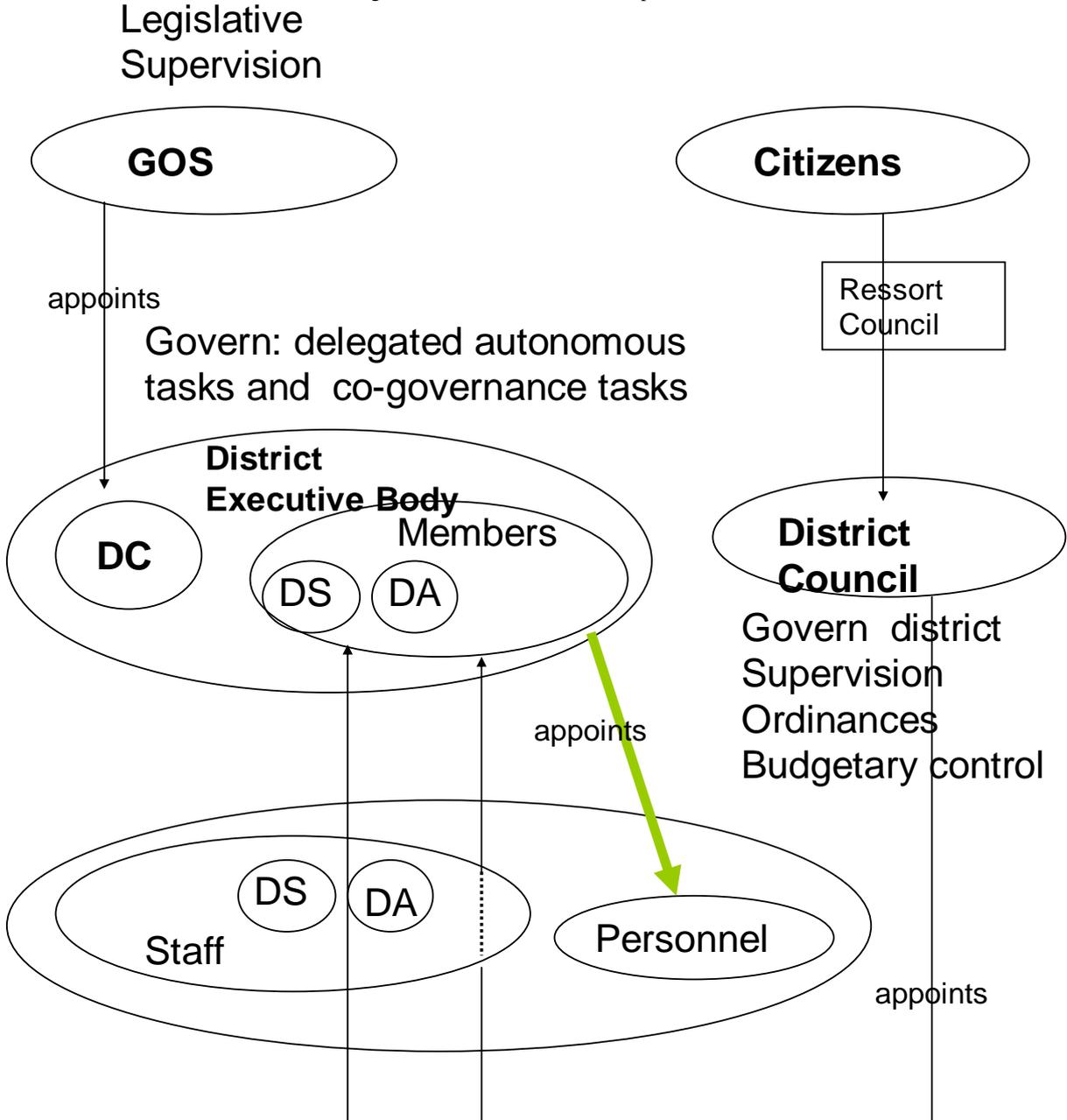
Source of funds	Ordinary Capital
Amount	US\$4.9 million
Terms:	
Amortization	25 years
Grace period	3 years
Commitment	2.5 years
Disbursement	3 years
Interest rate	Variable ¹⁴
Supervision	1% of the loan amount
Credit commission	0.75% per year on undisbursed amount
Currency	US dollars from the Single Currency Facility

¹⁴ The Intermediate Finance Facility (IFF)

13. Model District Government

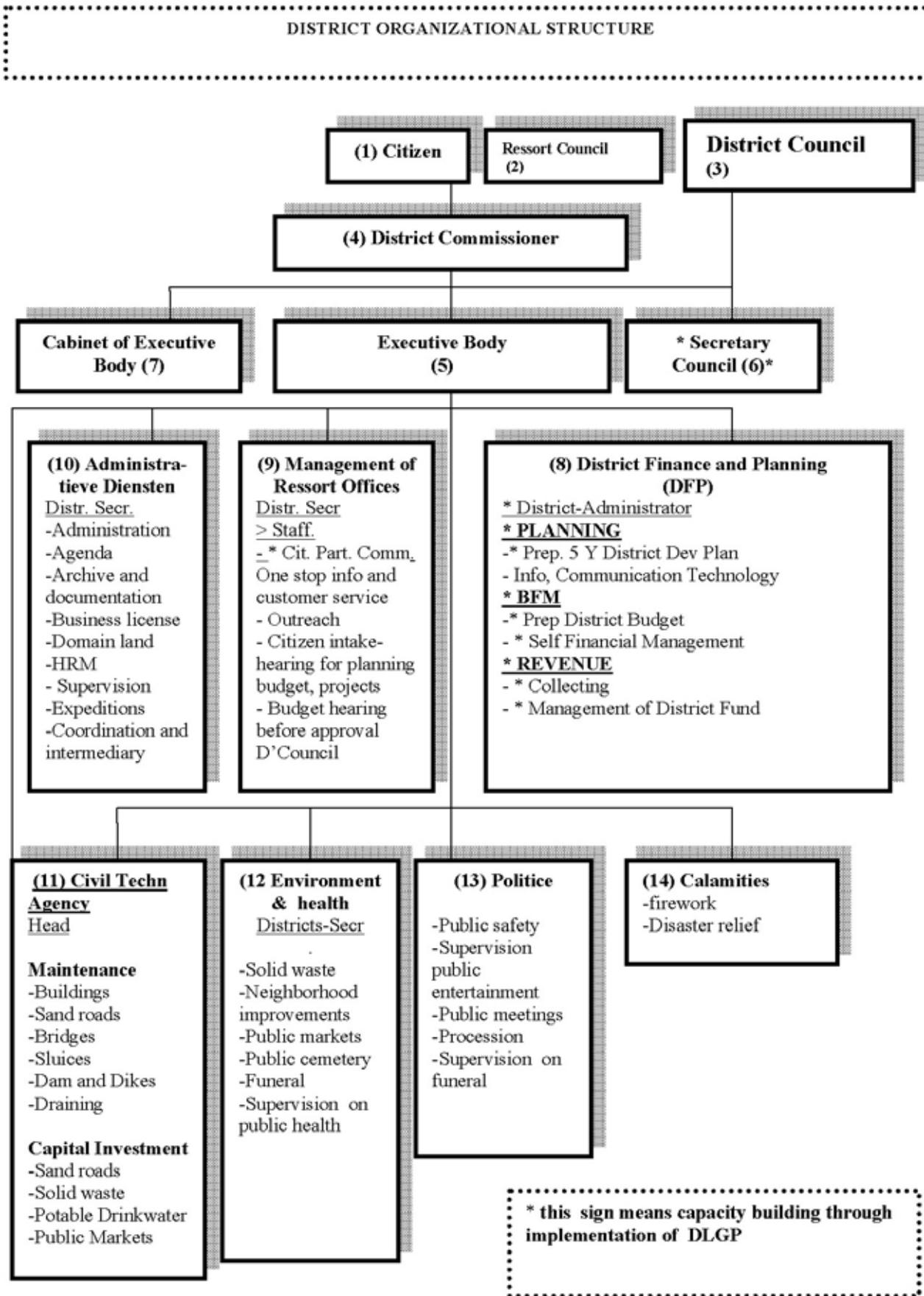
Model District Government

Design Hans Lim A Po, in close cooperation with PIU



12 February 2005

14. Organizational structure Pilot Districts based on the Model District Government



Explanation of 'key parts' of the District Government structure

Citizen (1)

Mission statement: "Quality Services for Quality Living".

The District Government recognizes that "we exist to serve our citizens and customers. In order to meet their needs and expectations in a cost-effective manner, we are committed to improvement of the systems through which we provide quality service".

District Council (2)

The District Council management form of government was adopted in 1989, created by the Law on Regional Bodies (S.B. 1989 No. 44). Under this organizational plan, the legislative and governance responsibility for district government is entrusted in the District Council. The District Council of Wanica consists of District Commissioner (not as member) and members. The District organization includes Legislative, Legal and Administrative offices within the District-Commissioner's Office (District-Commissariat).

Through reviewing of the Law on Regional Body, the District-Commissioner will not any more be a part of the District-Council. The Council will elect its own Chairman and Vice-Chairman. The Council will receive a new task to appoint the members of the Executive Board and the core staff personnel.

Ressort Council (3)

The Ressort Council management form of government in the resorts of the District was adopted in 1989, created by the Law on Regional Bodies (S.B. 1989 No. 44). Under this organizational plan, some executive responsibility for resort government is entrusted in the Ressort Council. The Ressort Councils consists of a Chairman and direct elected members. Administrative or executive responsibility is vested under the responsibility of the District Executive Board (Districtsbestuur). The Ressort Council has control on all the activities of the Executive Board in the resorts. The District organization includes Administrative offices within the Districts-Commissioner's Dependences in the resorts.

Through reviewing of the Law on Regional Bodies a new task will be added related to public intake hearings in the resorts.

District Executive Body (4)

The management of the district through the District Executive Board (Districtsbestuur) was adopted in 1989, created by the Law on Regional Bodies (S.B. 1989 No. 44). Under this organizational plan, the executive responsibility for district government is entrusted in the District Executive Board (Districtsbestuur) under the responsibility and control of the District Council. The District Executive Body consists of District Commissioner (appointed by the central government) and ...representatives also of the central government (Ministries). The District Organization includes Administrative offices within the Districts-Commissioner's Office (District-Commissariat)

Through reviewing of the Law on Regional Bodies the team members (Heads of the Agencies within the Commissariat) will be appointed by the District Council. The Executive Board will be chaired by the District-Commissioner and will operate under the control of the District Council.

15. Model Financial Decentralization (See Funding Pie)¹⁵

Where does the money come from?

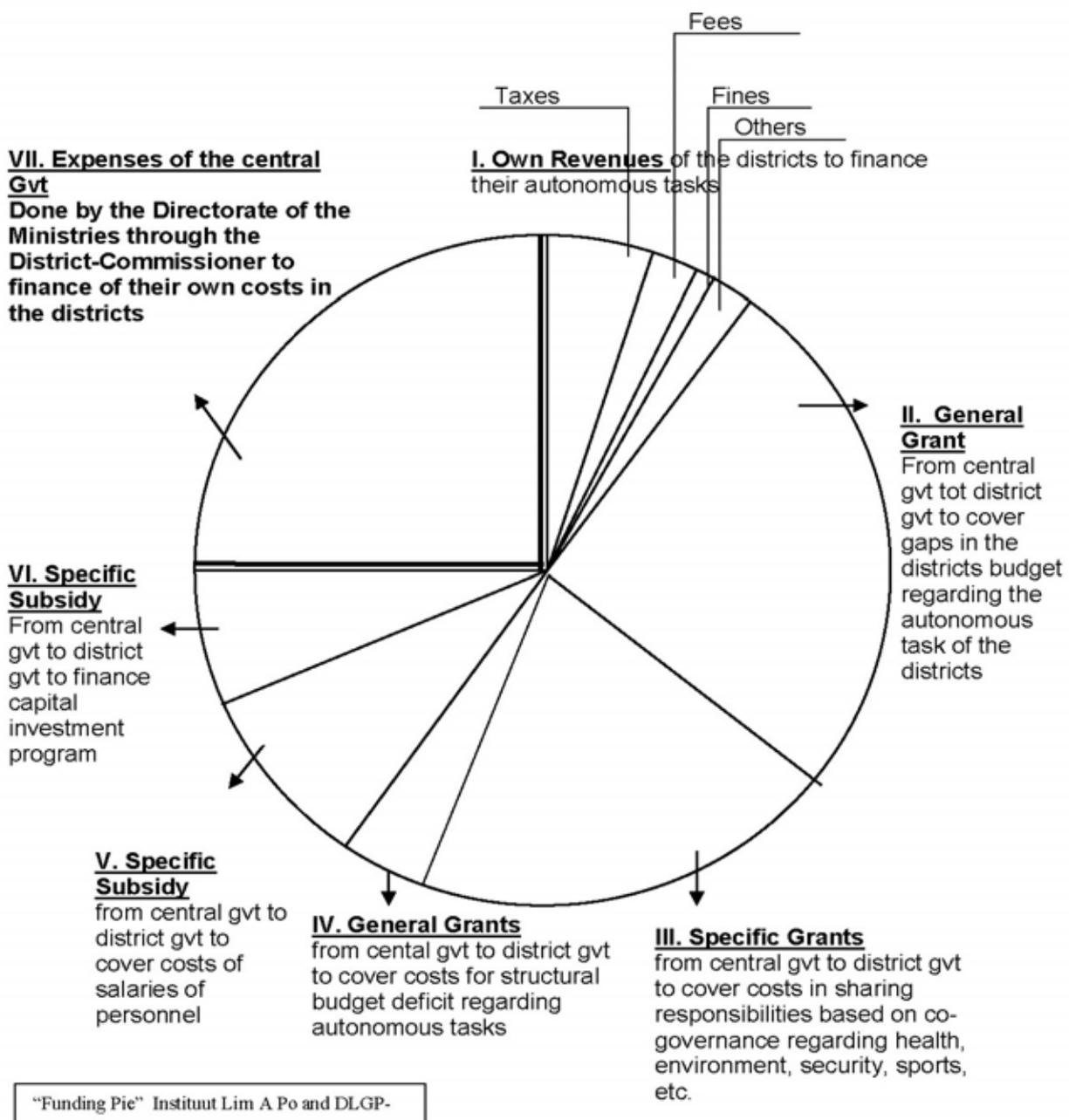
1. Own Revenues (I Funding Pie)
 - a) Taxes: Rental Value Tax and Entertainment Tax.
 - b) Non taxes / users fees:
public markets, funeral, fines, business license, use of public space, spirits, betterment tax, donations, Leisure Service Fees, Inspection fees, potable water, solid waste, parking service, services of One Stop Info Center, fees for other services.
 - c) Through District Ordinance Betterment Tax concerning:
road improvement, electricity, drainage, drink water supply
 - d) Agreements between government and citizens from international funds as Dutch Treaty Fund for the interior, Community Development Fund Suriname (CDFS), funded by IaDB)
2. General Grant (I, IV Funding Pie)
3. Specific grant (III Funding Pie)
4. General subsidy (V Funding Pie)
5. Specific Subsidy (VI Funding Pie) through Loans from International Organizations as the Inter-American Bank (IADB) through the central government.

¹⁵ A new law will create an Equalization Fund canalizing the transfers from the central to local government, based on a 'formula'.

Where does the money go?

1. The own revenues will go to (II, IV Funding Pie):
Activities of District's autonomy / own household: public safety, environment, sport, neighborhood improvements, drainage improvements, economic development, infrastructure / capital investments, customer services, solid waste, and disaster relief. (II, IV Funding Pie)
2. The general grants from the central government will go to (II, IV Funding Pie):
Budgetary deficit, cover the costs of co-governance, cover costs of structural tasks, causing budget deficit
3. The specific grants will go to (III Funding Pie):
Costs of co-governance
4. General subsidies will go to (V Funding Pie)
Cover costs of salaries
5. Specific subsidies through Loan will go to (VI Funding Pie):
 to finance the 5 year Capital Investment Program. The money will go:
For the improvement of sand roads, Solid wastes, Potable drink water, Public market

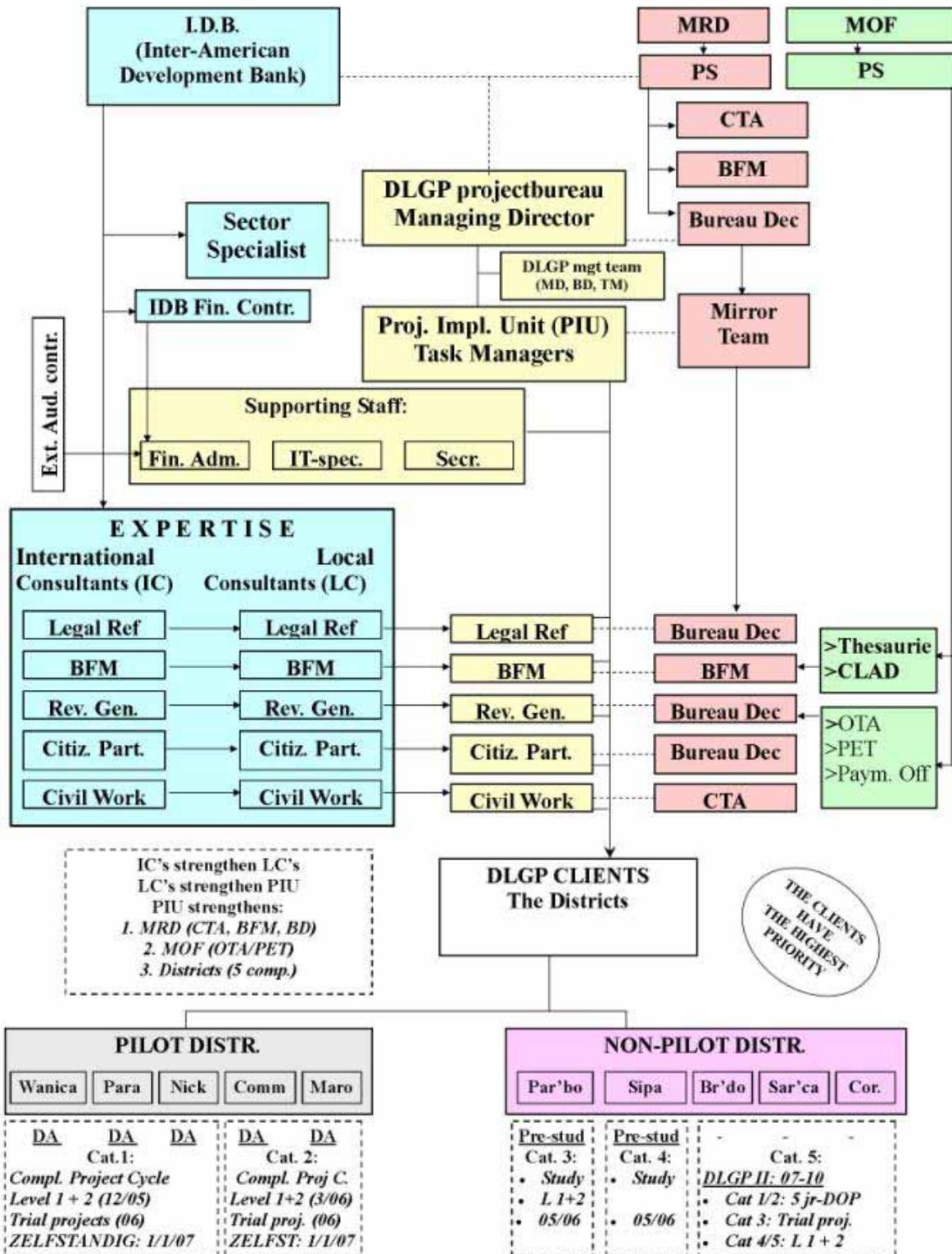
16. "The Funding Pie", explaining from where the money comes and to where it goes.



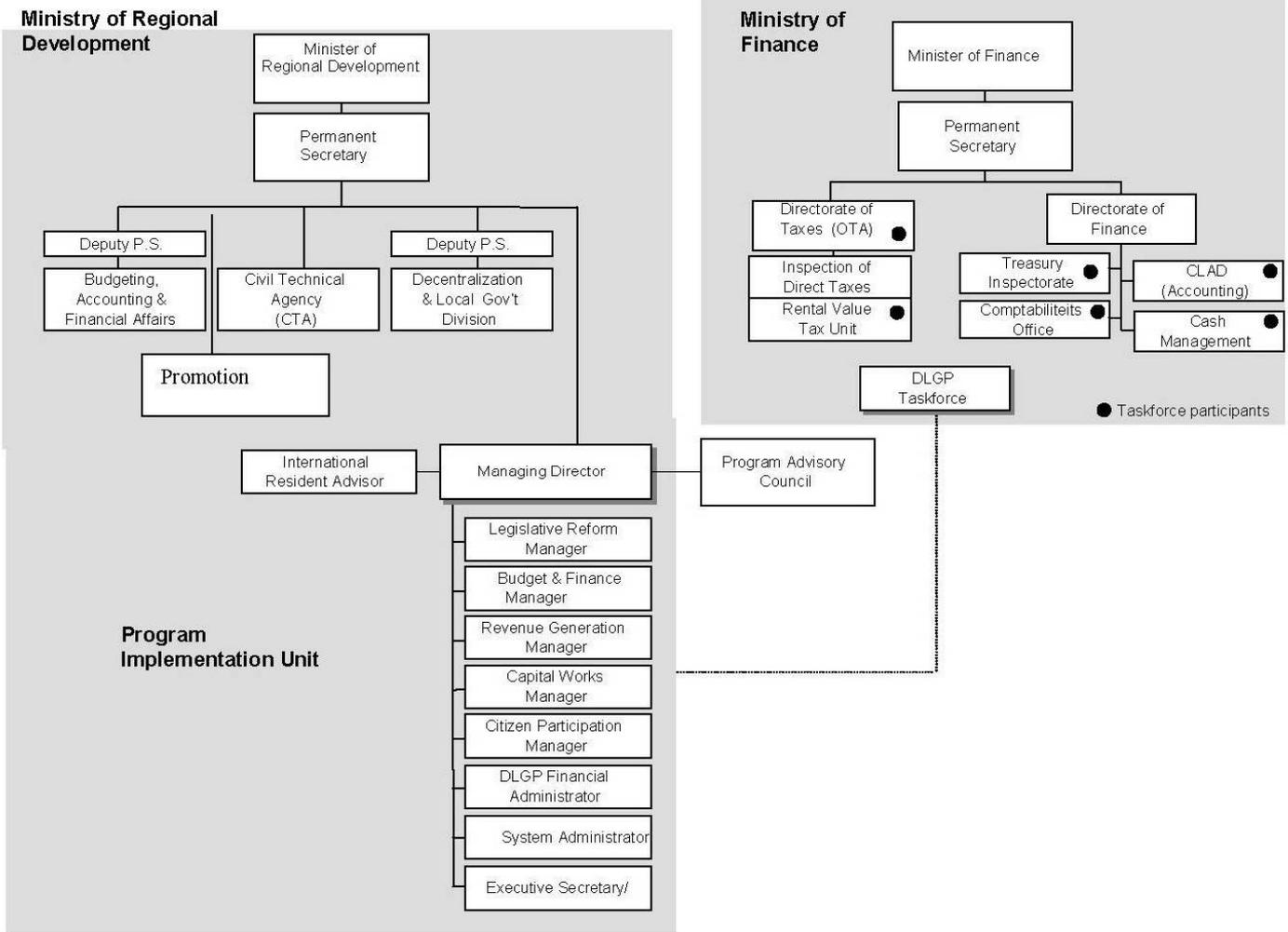
17. DLGP—organizational structure¹⁶

Financial / Fiscal Decentralization

DLGP- Organizational Structure



¹⁶ Design: Riaz Ahmadali, ICT-System Manager PIU



a) The Project Implementation Unit within MRD¹⁷

The PIU is headed by a Managing Director who reports to the Permanent Secretary of Ministry of Regional Development. The Managing Director is responsible for the day-to-day operations of the Program. Reporting to the Managing Director are 5 Task Managers including an Inter-Governmental Reform Manager, an Administration/Budget and Finance Manager, a Revenue Generation Manager, a Capital Works Manager, and a Citizen Participation Manager. In addition, the PIU includes a Financial Administrator, a Systems Administrator/IT Specialist and an Executive Secretary. Each Task Manager is responsible for coordinating and supervising the activities related to a specific component of the program. The financial administration of the program will be the responsibility of a Financial Administrator. The Financial Administrator will also be responsible for ensuring that all Program procurement is undertaken in accordance with the tender procedures described in Annex B of the Loan Contract. The Systems Administrator/IT Specialist has the primary responsibility for all technical equipment, communications and archiving of the DLGP. The Executive Secretary/Receptionist is responsible for the efficient support of the PIU through a variety of secretarial and administrative tasks and for managing petty cash.

b) MRD Mirror Team

As part of the effort to strengthen the implementation capacity of the MRD, a team of MRD personnel will be formed to liaise with the PIU on an ongoing basis throughout the Program. The team will consist of the staff of the Decentralization and Local Government Division, and a representative the Division of Finance on a full-time basis. By year 2 of the Program a representative Civil Technical Agency (CTA) and a representative of the Promotion Agency of the Ministry will be added to the team. The mirror team reports to the Deputy Permanent Secretary of the Decentralization and Local Government Division. Each member of the mirror team will be paired with a PIU task manager. The responsibilities of the mirror team will include:

- Liaise with task managers and assist them in obtaining required ministerial information.
- Support the PIU task managers in other activities as instructed by the Deputy Permanent Secretary in coordination with the PIU Managing Director.
- Review consultant reports and PIU progress reports and provide comments.

¹⁷ Ministry of Regional Development

- Inform the Ministry about the implementation progress for the assigned component, in cooperation with relevant PIU task manager.
- Participate in formulation of annual work plan.
- Receive training in strategic planning.
- Participate in the preparation activities of DLGP II.
- Participate in the Professional Growth Plan to become assistant Task Managers.

c) DLGP Taskforce of the Ministry of Finance (TMOF)¹⁸

A DLGP taskforce will be created in the Ministry of Finance (TMOF) to provide the following services to the DLGP: (i) training and technical assistance to the districts in the area of budget and financial management (BFM); and (ii) certification of the BFM capacity of the districts for Level 1 certification; (iii) certification of the revenue generation benchmarks for Level 2 certification. TMOF will consist of 12 individuals appointed by the Minister of Finance, including two individuals from each of the following departments: Central Government Accounting Office (CLAD), Treasury–Inspectorate, Central Budget and Bookkeeping (CBB), Cash Management (CBD), OTA & *Compatibilities*. Personnel (CLAD), Treasury–Inspectorate, Central Budget and Bookkeeping (CBB), Cash Management (CBD), OTA & *Compatibilities*. Personal assigned to TMOF will perform their regular functions in addition to the tasks related to the DLGP. The head of Treasury Inspectorate will chair TMOF.

An annual work plan for TMOF will be developed and agreed upon in consultation with BFM & Revenue generation managers. TMOF will meet on a periodic basis with the BFM and the Revenue Generation Manager to discuss implementation issues. Minutes of the meetings will be kept, indicating follow-up business from previous meetings, current issues and recommendations.

Other Participating Entities

d) Suriname's Districts are the main focus of the Program: all of the legislative reforms, systems, manuals, technical assistance and most of the equipment, infrastructure and training will be geared towards them. Currently, the MRD is responsible for preparing district budgets and supervising district financial administration. Under the program, financial administration capacity of the Districts will be strengthened, providing them the ability to develop and implement their own budgets, subject to national financial accounting procedures and the budgetary guidelines of the Ministry of Finance. A District Administrator (DA) will be installed in each District, together with a Finance and Planning Unit (FPU). The FPU will report to the DA and the DA will report to the District Commissioner, who will provide oversight to the implementation of the DLGP at the district level. In the interim phase OTA will remain performing the assessment part regarding the RVT, but in the future the pilot districts have to manage the whole collection process. This means that the migration process requires a lot of efforts/conditions at district level such as: defining a new organizational structure and AO procedures for revenues, recruitment and selection of personnel based on the AO procedures, training of personnel in tax matters and computerized (no) tax administration system. The expectation is that these efforts will take time, therefore other possible alternatives shall worked out for the "weak districts".

e) District Councils (DC's) will consult with citizens to identify priority needs for development of the Districts and will participate in the development and approval of each District's Implementation Plan (DIP), as well as the Annual District Budget and Strategic Development Plan when they start being formulated in the second or third year of the program. The overall coordination lies with the PIU.

f) Civil Technical Agency (CTA) is the technical unit of MRD, responsible for secondary and tertiary road rehabilitation and maintenance and district office. During the DLGP CTA will continue to execute these functions until the district capital works systems are in place and training and technical assistance have transferred the required skill levels to the districts. The role of CTA under decentralization will be assessed as part of the organizational assessment and strategic plan for MRD that will be financed under the DLGP's Institutional Strengthening of Sector component.

g) Budgeting, Accounting & Financial Affairs (BAFA) is a technical unit of MOF and will be responsible for executing district budgets. During the DLGP BAFA will be strengthened with office equipment and training and technical assistance. BAFA will continue to be responsible for the execution of the regularly budget for the districts and will cooperate with the PIU in all matters regarding the installing of BFM systems and management capability in the pilot districts. BAFA also will coordinate transfers from the state budget to the Districts Fund and is responsible for coordinating the MRD oversight of district financial administration.

h) Office of Tax Administration (OTA) The Directorate of Direct Taxes of the Office of Tax Administration of the Ministry of Finance will support the DLGP by collaborating closely with MRD and the PIU to assure the timely execution of the District Capacity Building component, the Revenue component and the Legislative Reform Component. OTA will continue to make the assessments of the rental value tax for the pilot districts until the districts are able to take over the responsibility themselves. Other functions of OTA will include:

¹⁸ Task Force Ministry of Finance not formally installed, but is fully involved.

- i) Provide technical assistance and training to the pilot districts in order to allow them to further on take extended responsibilities with respect to the rental value tax and the public entertainment.
- ii) When so needed, assist the districts in the transfer of data-bases of the rental value tax administration to microcomputer technology in the districts.
- iii) Participate in the discussions and preparations of legal reform, necessary to improve the rental value tax and public entertainment regime in the districts.
- iv) Extend registration, valuation and assessment activities to the non-pilot districts, where possible.
- v) Continue to provide assessment and collection services of the rental value tax to those districts that will not administer the rental value tax directly, in such a way that the revenues will be deposited in a District fund and in accordance with guidelines for management of revenues and expenditures to be enacted by the Minister of Finance.
- vi) Report monthly to the PIU regarding the activities undertaken, progress made or results achieved in accordance with the Action Plan and the work schedule, problems encountered and solutions to these problems applied. At the end of the Program a final report will be delivered to IDB and the PIU.

i) The Government Accounting Office (CLAD) will perform the tasks as agreed in the Letter of Intent between the Minister of Finance and the Minister of Regional Development as approved by ministerial decree, including the following: (see Annex 6)

- i) Provide information to the districts & the PIU in the area of budget & financial management.
- ii) Provide technical assistance to the districts, such as the writing of manuals and training/workshops that enables the district to carry the responsibility for a just financial management.
- iii) Participate in discussions and the preparation of legal adjustments to improve the management of incomes and expenditures in the districts.
- iv) Advise the Minister of Finance regarding the approval of the certification according to the guidelines "Management of the District fund".

CLAD will submit a Plan of Action for approval to the PIU which will include an overview of the scheduled activities/tasks and their monthly deadlines.

j) NIMOS is the National Institute for Environment and Development (*'Nationaal Instituut voor Milieu en Ontwikkeling in Suriname'*). Established in 1998 within the President's Office, NIMOS is the agency in charge of proposing environmental laws and regulations, and coordinating the implementation of environmental management activities and related research. Under the DLGP, NIMOS will perform tasks, based on a Letter of Intent between MRD and the Ministry of Labor, Technological Development and Environment and as approved by ministerial decree (see Annex 6):

- i) Support PIU in all matters concerning the implementation of the environmental management system in the District Capacity Building component.
- ii) Prepare training material on environmental management for the District Council and district administration staff and for the social communication and citizen participation activities.
- iii) Participate in the training of District Councils and district administration staff, being in charge of lectures and practical exercise on environmental management concepts and methods.
- iv) Assist district officers in the preparation of a rapid environmental assessment of strategic local development plans.

18. Overview of DLGP-Network of actors, stakeholders en experts

The Program Implementation Unit (PIU)	Org 2.1
Ahmadali, Basharat	Managing Director
Ms. Bruma-Overman, Diana	Task Manager, Budget & Financial Mgt
Ms. Chandrikasingh, Sharda	Task Manager, Intergovernmental Reform
Ms. Gilliad, Iris	Task Manager, Citizen Participation
Pershad, Mahender	Task Manager, Revenue Generation
Martin Blenman	Task Manager, Civil Works
Ms. Jennifer Warning	Financial Administrator (a.i.)
Ahmadali, Riaz	System Manager / ICT Specialist
Ms. Flemming, Deborah	Executive Secretary

Counterpart Team of Ministry of Regional Development	2.11 ORG
Ryan Rickerts	Head Bureau Decentralization
Premlata Madhoeban	Deputy Bureau Decentralization

Anna Lachman	Citizen Participation
Simona Boldewijn	Citizen Participation
Roberta Leeftland	Budget and Financial Management
Iwan Dobai	Budget and Financial Management
Maja Dorinnie	Legal Reforms
Santrousia Somowidjojo	Revenue Generation
Tanja Darnoud	Revenue Generation
Ministry of Regional Development (MRD)	ORG Figure 2.1
Michel Felisi	Minister
Ms. Joyce van Varsseveld	Permanent Secretary
Leo van Varsseveld	Deputy Permanent Secretary
Inter-American Development Bank (IDB)	
Pablo Adams	Representative IDB Field Office Paramaribo
Silvano Tjong Ahin	Sector Specialist IDB-Field Office
Ministry of Finance (MOF)	ORG Figure 2.1
Humphrey Hildenberg	Minister
Ms. M. Wijnerman	Permanent Secretary
Office of Tax Administration (OTA)	ORG 2.19
Roy May	Director of Tax administration
R. Sabiran	Head of Rental Value Tax
E. Coats	
The Government Accounting Office CLAD (MOF)	ORG 2.20
Reggy Resida	Manager
J. Mondria	Register Accountant
Delano Netteb	Staff
Task Force Ministry of Finance (TMOF)	ORG 2.13
H. H. Sno	Inspector of Direct Taxes
R. Laing	Collector of Direct Taxes
Romeo Sabiran	Head Rental Value Tax Office
J. Kantam	Head Public Entertainment Tax
Ms. Adeliën Wijnerman	Treasury Inspectorate
Liane Halfhide	”
Ms. Astrid Gopal	”

National Planning Institute (Planbureau)	
L. Monsels-Thompson	Director
Mr. Lont	Deputy Director
R. Sairras	Staff member
J. Bouterse	Staff member
Civil Technical Agency (CTA) MRD	ORG 2.17
C. Bijlhout	Deputy Head of the Agency
W. Mingoën	Head of the Agency
Budgeting Accounting & Financial Affairs (BAFA) MRD	ORG 2.18
S. Alibaks	Head of the Agency
Ms. I. Bougenon	Deputy Head
Other Participants/Entities	ORG 2.14
District Commissioners	ORG 2.5
V.H. Ramnewash	Nickerie
E.R. Demon	Para
H. Soekimo	Commewijne
R. Landbrug	Marowijne

R. Soekarnsing	Wanica
District Financial and Planning Unit (DFP)	ORG 3.5
Roberta Leefland	DA Wanica (a.i.)
Jean King	DA Para
Jogeswar Nageswar	DA Nickerie
Denise Wonoredjo	DA Marowijne
Orlando Karnawi	DA Commewijne
District Staff persons and officials	District Staff persons and officials
Wanica: K. Martomamat, W. Hassankhan, R. Lallaram, I. Kohinor, P. Autar, M. Clumper, R. Gambier, S. Soemodihardjo, N. Baldewsingh, Ch. Garib, R. Roozer, D. Moesai, S. Darmowidjojo	Marowijne: A. Mamooi, R. Pinas, H. Resodimedjo, R. Bihari, A. Vreden, U. van de Stede, E. Samuel, H. Zaalman, E. Jubitana, H. Velantie, J. Mandikarija, J. Pinas, Pierre

Para: K. Pasiran, R. Mijns, M. Pique, O. Cairo, E. Sabajo, A. Palmtak, J. Boschman, M. Pollack	Commewijne: M. Chormoti, B. Sheombarsingh, R. Doelam, S. Jagdew, S. Burnett, a. Kasiman, M. Ishaak, D. Rosiek, I. Breinburg, U. Smith, A. Bihariesingh
Nickerie: M. Kalidin, G. Jagan, R. Emanuels, N. Soredjo, B. Shankar, C. Pawirodimedjo, D. Filemon, E. Enschede, J. Nora, K. Bajnath, L. Kasanpawiro, N. Soredjo	

Local Consultants	
NIMOS	ORG 2.21
Ms Sek-Hun Ang	Project Manager
Ms Nancy del Prado	Staff
Other local consultants	
Integrated Computer Service (ICS)	BFM
National Women's Movement (NVB),	CP
Mr. Henrie Wesenhagen	CP
Warning consultancy, Ms.Nancy de Randamie, Mr.Carlos Durham	Marketing
F.H.R. Lim A Po Institute for social studies	Intergovernmental and Legal Reform
Ilaco, Ir. G. Soerjoesing	Civil Works
Interdesign	Civil Works
Ms. W. Boedhoe	Revenue Generation
Reno Siswodidjojo and Tom Scholten (Business & Data Solutions)	CP & Data Base
Tjong A Hung Accountancy Office (external control)	Financial Mgt
Stichting Planbureau Suriname	Planning
F. Troon en M. Tuur	Legal
Anton de Kom University/IMWO, E. Akrum	Pre-Studies Paramaribo and Sipaliwini
Fariq Ishaak en Tony van Dijk	Fiscal experts
Drs. Premchand	Citizen Participation
Drs. Boldewijn	HRM

Initial Mission team IDB-Head Quarters, USA/Washington DC	
Robert Daughters	Mission Chief
Jorge Febres	Fiscal Expert
Jake Greenstein	Sr. Civil Work Expert
International Consultants participated in the Program	International Consultants participated in the Program
Brasil: Luiz Villela (Fiscal-Economist), Alvaro Manoel Budget& Fin) USA: R. Dauskardt, J.K. Rosengard, F. Steinberg, J. Febres (Fiscal), Mario S. Loterszpil ICMA, Oscar Rodriguez (Management), Judie Kesson (Citizen Participation), Ezra Rapport (Lawyer), Jack Matzer (Infrastructure/Civilwork/service delivery), Phill Rosenberg (Budget& Fin), Joe Kelly (Budget&Fin), John Doane (Strategic Planning), John McComb (Planning Local Gvt), John McMillan, Dave Rouse, John Dorst (Infrastructure/Civil Work)	Venezuela: Iara Verocai (Environment), Canada: Roger Pipe (Project budget and monitoring system), Panama: CIAT, Francisco J. Beiner (Fiscal), Abel Dominiguez (Fiscal), E. Gnazzo (Fiscal), Carlos Lacayo (Evaluator/Management), Spain: Susan Vogeler, (citizen Participation and Marketing) The Netherlands: VIA-ACTIVA International / Basharat Ahmadali (Management, Law and Surinamese Local Government Consultancy), VNG International: P. Tilburg (Social Science), C. Bloemendaal (Finance), R. Hunnink (Local Government), H. Moor (Finance), Ch. Verstegen (Management), J. Lie Kiet Hing (Finance), G. van Eerde (Budget&Finance), E. Loe (HRM)
Former PPT/PPIU-members	Initial Supporting team of experts
1. Basharat Ahmadali (Project Coordinator) 2. Mauro Tuur (Project Manger) 3. Kitty Wijdenbosch (Citizen Participation), 4. Satcha Jabbar (Budget and Financial Management) 5. Mr. Mahabier (Legal Reform), 6. Mahender Pershad (Revenue Generation)	Sandra Polak (HRM), Jan Consen (Economist), E. Akrum (Finance), Ilaco, Ir. George Soerjoesing (civil Work)

19. The outcome of the Program

- Core legal reforms are adopted and long term strategy for sector is formulated
- Core institutional and financial capacity of Districts is created
 - Core administration and planning mechanisms put in place
 - Basic budget and financial management mechanisms and practices of financial transparency put in place.
- Capacity to raise and manage own-source revenues created
- Citizen participation mechanisms implemented
- Preliminary capital works systems in place and training projects implemented
- Key elements of a second stage, follow up program are formulated
- Key elements of program support activities successfully implemented

20. The DLGP sources

Existing Laws¹⁹

1. The Constitution of the Republic of Suriname, (recently adjusted Apr 8, 1992 (S.B. 1992 #. 38).
2. The state decree of Feb 28, 2002, Task description of ministries (S.B. 2002 # 16).
3. The state decree of Oct 16, 1987, dividing the districts in resorts (S. B. 1987 # 67).
4. The Law on Regional Bodies (S.B. 1989 no. 44, recently adjusted S.B. 2005 #28)

New Laws and regulations introduced

5. The Interim Law Financial Decentralization of March 25, 2003 (S.B. 2003 # 33);
6. The Presidential Resolution of October 15, 2003 # 6323/03, regarding announcement of the Interim Law Financial Decentralization (S.B. 2003 # 91)
7. State Decree Financial Decentralization appointing the 5 pilot districts (S.B. 2004 #117);
8. The Presidential Decree of April 29, 2005 #. PB. 38/2005 concerning announcement of the District Ordinance creating the District Fund Wanica (S.B. 2005 # 49)
9. The Ordinance Wanica of September 23, 2004 (S.B. 2005 # 87), concerning approval of The National Assembly by Letter of the Speaker November 12, 2004 no. 2098/04
10. The Presidential Decree of April 29, 2005 #. PB. 38/2005 concerning announcement of the District Ordinance creating the District Fund Marowijne (S.B. 2005 # 47)
11. The Ordinance Marowijne of September 28, 2004 (S.B. 2005 # 88), concerning approval of The National Assembly by Letter of the Speaker November 12, 2004 no. 2104/04
12. The Presidential Decree of April 29, 2005 #. PB. 38/2005 regarding announcement of the District Ordinance creating the District Fund Para (S.B. 2005 # 45)
13. The Ordinance Wanica of September 24, 2004 (S.B. 2005 # 89), concerning approval of The National Assembly by Letter of the Speaker November 12, 2004 no. 2100/04
14. The Presidential Decree of April 29, 2005 #. PB. 38/2005 concerning announcement of the District Ordinance creating the District Fund Nickerie (S.B. 2005 # 48)
15. The Ordinance Wanica of September 23, 2004 (S.B. 2005 # 90), concerning approval of The National Assembly by Letter of the Speaker November 12, 2004 no. 2099/04
16. The Presidential Decree of April 29, 2005 #. PB. 38/2005 concerning announcement of the District Ordinance creating the District Fund Commewijne (S.B. 2005 # 46)
17. The Ordinance Wanica of September 22, 2004 (S.B. 2005 # 91, concerning approval of The National Assembly by Letter of the Speaker November 12, 2004 no. 2101/04

Draft Laws and Ordinances²⁰

18. Draft Law Rental Value Tax
19. Draft Law District Tax Collection
20. Draft Law General District Tax
21. Draft Law changing the Constitution regarding appointment of the District Executive Bodies by the district Council and to allow the Council to elect its own Chairman
22. Draft District Ordinance Betterment Tax
23. Draft Law reviewing the Law on Regional Bodies
24. Draft Law regulating the intergovernmental financial relation between the state and the districts

New regulations to execute existing laws

New and in the meantime replaced:

25. The State Decree of May 2, 2000 executing article 63 of the Law on Regional Bodies (S.B. 1989 # 44 concerning Fiscal Decentralization (S.B. 2000 no. 53)²¹

In place:

26. Decree of Minister of Finance of February 16 februari, 2000 # 921, concerning guidelines for Director of Tax Office to help implementing the decentralization program (S.B. 2000 # 9)
27. The Letter of Intent of the Ministers of Regional Development and Finance of August 30, 2002, concerning guidelines for the Director of Tax Office
28. The Letter of Intent van de Ministers of Regional Development and Finance of August 30, 2002, concerning guidelines for the PS of Finance
29. The Letter of Intent of the Ministers of Regional Development and Finance of August 30, 2002, concerning guidelines for the Government Auditing Office (CLAD);
30. The Letter of Intent of the Ministers of Regional Development and Finance of August 30, 2002, concerning guidelines for the Directorate of Tax Office;

Draft Presidential and Ministerial Decrees to be signed for the certification of the pilot districts for Level 1 provisions and self financial management of the District Fund prior to January 2006

31. The Presidential Resolution to empower the District-Commissioner to hire the District-Administrator;
32. The Ministerial decree to approve the Letter of Intent of August 30, 2001 regarding guidelines for Finance, OTA and Government Auditing Office;
33. The Ministerial decree to approve the Regulations for the Districts-Administrator;
34. The Ministerial decree to approve the District Organizational Structure for the pilot districts;

¹⁹ S.B. is the National Gazette.

²⁰ It will be submitted for approval to the Parliament and the District Council in 2006.

²¹ It's replaced by the Interim Law Financial Decentralization (S.B. 2003 no. 33).

35. The Ministerial decree to approve to approve guidelines for transfer of the revenues from article 4 of the Interim Law financial Decentralization to the District Fund;
36. The Ministerial decree to appoint the members of the District Executive Body;
37. The Ministerial decree to appoint the clerk for the secretariat of the District Council;
38. The Ministerial decree of the Ministers of Regional Development and Finance to certificate the pilot districts for Level 1, executing article 7 of the Interim Law Financial Decentralization;

DLGP Project Documents

39. The Loan Document between Government of Suriname (GoS) and the Inter-American Development Bank (IDB), Washington DC/USA, Nov 12, 2002 and Loan Contract No. 1343/OS-SU
40. The Project Implementation Plan (PIP), version Dec, 2003
41. The Operating Regulations and Guidelines (ORG), Jul, 2002, Oct, 2002, Nov, 2003, Jul, 2004

DLGP Reports, Designs and Guidelines per component

Legal Reform & Studies

42. Ciat: Draft Report Legal Reforms, 2004
43. Ciat: Betterment Evaluation Report, 2004
44. Ciat: Devolution of Fees, 2004
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47. Mr. Hans Lim Apo: Technical Background Paper on Law Regional Bodies, Jan, 2005
48. Mr. Hans Lim Apo: Technical Background Paper Tax-sharing, 2005
49. Adek University: Pre-Study Paramaribo, 2004
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52. Rosenberg Phil, Implementation Plan BFM, 1999
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55. Kelly Joseph Th.: Handbook Budget and Financial Management, Mar, 2005 (Eng/Dutch)

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56. Kolf, R: Manual Human Resource Management, 2004
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60. Loe, E: Inrichtingsplan Financiële, Begrotings- & Comptabele Zaken, Min v R.O.
61. Loe, E.: Inrichtingsplan Bureau Decentralisatie van Min v R.O.
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67. Kesson J: ToT Manual, J. Kesson, 2003
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69. Kesson J: Citizen Information Center Manual, 2003 (Dutch/Eng)
70. Randamie, Nancy de: Report Recommendations Website, 2004
71. Warning Consultancy: "Communicatieve Vaardigheden", 2004
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75. Wesenhagen H: Final Report CIC, 2004

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77. Febres, Activities Financial Component, Nov, 1999
78. Mahabir Mr. H.: Overzicht niet-belastingmiddelen, 1999
79. Gnazzo E.: Establish a Tax Administration System (TAS) in Suriname's 5 pilot districts, 2002
80. Dominiguez A: Feasibility Study RAAS, 2003
81. Gnazzo E: Report Revenue Generation, 2003
82. Boedhoe, W: Manual regarding Procedures for transfers to the Budget an Finance Department of the Ministry of Regional Development, 2005

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83. Greenstein, Jake: Civil Work Mission Reports, 1999
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85. McMillan Team: Civil Work Mission Reports, 2004, 2005

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87. Steinberg, F.: Local Government Capacity Building, 1998

88. Dauskardt, R.: Local Infrastructure Investment Financing, 1998
89. Villela, L.: Intergovernmental Fiscal Reform & Capacity Building Report, April 1999
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106. Project Information Document IV: DLGP Program Design, Jan 2001
107. Project Information Document V: Summary Decentralization Program of the Government, Jan 2001
108. Project Information Document VI: The Decentralization Program of the Government, Feb, 2003
109. Project Information Document VII: Interim-Law Financial Decentralization, March 2003
110. Project Information Document VIII: Statement Minister of Regional Development in the Parliament. Mar 2003
111. Project Information Document IX: Guideline Decentralization 2003-2006, Sep 2005 (Dutch and Eng)
112. Project Information Document X: Guidelines District Fund / Policy Document Management district Fund, Oct 2005

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117. News Letter Decentralization 1 (Mar 2001), 2 (Apr 2001), 3 (May 2001), 4 (Jun 2001), (Aug 2001), 6 Dutch/Eng (Dec 2001), 7 (July 2002)
118. Folders District Commewijne
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