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USAID'S STRENGTHENING PUBLIC FINANCIAL MANAGEMENT IN LATIN AMERICA AND THE CARIBBEAN (PFM-LAC)

Final Report

Contract Number : AID-OAA-I-12-00036/AID-OAA-TO-13-00030

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Strengthening Public Financial Management in Latin America and the Caribbean

Final Report

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List of Acronyms and Abbreviations

Acronym	Definition
CEAMSO	Center for Environmental and Social Studies (Paraguay)
CIAT	Inter-American Center of Tax Administrations
CO	Contracting Officer
COFOG	Classification of the Functions of Government
COR	Contracting Officer's Representative
CPI	Corruption Perception Index
CYPRESS	Deloitte's Capacity, Performance, Results, Sustainability
DIAN	Directorate of National Taxes and Customs (Chile)
DRS	Development Research Strategies Corporation
FONACIDE	Fondo Nacional de Inversión Público y Desarrollo (Paraguay)
FT	Deloitte's Finance Transformation Team
GoP	Government of Paraguay
GUC	Grants Under Contract
HDI	Human Development Index
ICMA	International City/County Management Association
IDB	Inter-American Development Bank
IDIQ	Indefinite Delivery Indefinite Quantity
IEP	Instituto de Estudios Peruanos (Perú)
IFC	International Finance Corporation
IMF	International Monetary Fund
LAC	Latin America and the Caribbean
LPFM	USAID's Leadership in Public Financial Management Project
MEF	Ministry of Finance, Ministerio de Economía y Finanzas (Perú)
MH	Ministry of Finance (Hacienda) (Paraguay)
MoF	Ministry of Finance
MoFP	Ministry of Finance and Planning (Jamaica)
MP	Ministerio Público (Office of the General Prosecutors) (Honduras)
OTA	United States Treasury Office of Technical Assistance
PFM	Public Financial Management
PFM-LAC	USAID's Strengthening Public Financial Management in Latin America and the Caribbean
PMP	Performance Management Plan
RFA	Request for Application
RSD	Office of Regional Sustainable Development
SEFIN	Ministry of Finance (Honduras)
SERVIR	The Peru National Civil Service Authority
SLT	Sustainable Learning Transformation
SOPM	Standard Operating Procedures Manuals
SURE	Sistema Unificado de Seguimiento y Evaluación (Perú)

Acronym	Definition
TAB	Training Advisory Board
TNA	Training Needs Assessment
TOTP	Training-of-Trainer Program

I. Executive Summary

This document constitutes the Final Report for the Strengthening Public Financial Management in Latin America and the Caribbean (PFM-LAC), a Task Order under the Public Financial Management (PFM) Indefinite Delivery Indefinite Quantity (IDIQ), USAID’s procurement vehicle for economic growth work globally. The PFM-LAC Project was implemented by Deloitte Consulting LLP. Operating from August 1, 2013 to September 29, 2016, PFM-LAC received primary direction from USAID’s Bureau for Latin America and the Caribbean (LAC), Office of Regional Sustainable Development (RSD).

The purpose of the PFM-LAC Task Order was to increase understanding of PFM challenges in the region and create tools and approaches that could help governments adopt improved PFM practices. Taking into account ongoing, bilateral USAID activities, LAC/RSD and the PFM-LAC Project played a catalytic role and filled important knowledge gaps by conducting assessments, regional events, and providing short-term technical assistance on PFM topics that require increased attention. During the course of implementation, the PFM-LAC Project with support from LAC/RSD helped inform more significant investments by bilateral missions and host governments themselves, in coordination with other donors and relevant regional institutions. Interventions under the task order were designed creatively to target and engage key stakeholders.

PFM-LAC Impacts

The emphasis of PFM-LAC over the course of the project has also been on engaging missions and government counterparts in Latin America and the Caribbean on efforts to promote and institutionalize improved practices in PFM, and create sustainable mechanisms to develop capacity in PFM. Two major examples include the Project’s work in Jamaica and Paraguay. In Jamaica, the PFM-LAC project developed a capacity development program that was designed to assist the Ministry of Finance and Planning (MoFP) in managing its own development and deepen their knowledge of essential PFM concepts in budgeting and budget execution. The PFM-LAC team also partnered with the senior leadership of the ministry to guide development of their strategic transformation and strengthen the overall management of the PFM reform agenda. Together, these two activities enabled the MoFP to “own” their capacity development and was hailed by the Financial Secretary and Minister of Finance as “game changing” in terms of how it enabled the MoFP to develop and implement their own vision for long-term transformation in the Public Sector. In Paraguay, PFM-LAC assisted the Ministry of Finance (Hacienda) by supporting the government in its effort to prioritize internal capacity building in budget planning and development through the development of a capacity building program that included the close support of a local USAID partner.

While the Project has devoted considerable energy and resources on capacity building in public financial management, and specifically in the area of Public Sector Budgeting, vital to this effort has been the development of tools, methodologies, and research to strengthen underlying processes to support improved performance in PFM. During the first year, the Project produced a comprehensive analysis of PFM practices in the LAC region, titled the “Public Financial Management Practices in Latin America and the Caribbean: A Review of Trends, Challenges, and Opportunities for Improvement”. The analysis focused on nine dimensions of PFM, and contributed to raising awareness of some of the principle challenges still facing many countries in the LAC region in strengthening PFM practices by helping to bring into focus areas for additional attention by both implementing partners and the donor community.

Other research activities have included analyzing subnational PFM processes for the Government of Peru and helping them to devise a national Monitoring and Evaluation system.

As part of this effort to strengthen public sector budgeting in particular, the Project has supported a range of organizations, both based in LAC and the United States, to carry out targeted research in ways to improve budget development, deepen citizen engagement, and promote more transparent performance measurement practices in the LAC region through its Grants under Contract Program. The Project supported efforts in Jamaica to promote broader taxpayer and citizen engagement in the budget development and raise awareness of Jamaica's commitment to ongoing reform in PFM and of their obligations to the IMF. In Paraguay, the Project supported efforts to improve public expenditure analysis, complementing earlier efforts by the World Bank and USAID to increase the transparency and accessibility of public expenditure data available to the general public directly through the Ministry of Finance's website. The project also funded an effort to develop Paraguay's first Citizen's Budget. In Peru, the Project provided grants to carry out research on ways to improve the country's long tradition of citizen engagement and mechanisms for participatory budgeting, and to develop curriculum focused on providing foundational knowledge to civil servants on the newly emerging national monitoring and evaluation system.

II. Project Activities and Major Accomplishments

Task Area #1 – Technical Analysis, Assessments, and Knowledge Management

The first task area allowed for a broad range of analysis and knowledge sharing by the Project to encourage dialogue and build momentum on PFM-related topics. Through desk and field-based assessments, the Project contributed to the ongoing research into PFM issues and provided recommendations for enhancing and building awareness of PFM in LAC. Major outputs of this task area were technical documents aimed at improving the ability of host countries and USAID Missions to understand, implement, and evaluate PFM activities in their respective countries. The PFM-LAC Team was tasked with the following:

- Assessing best practices for partner country PFM and macroeconomic policies;
- Strengthening USAID’s understanding of fiscal and macroeconomic management issues;
- Improving coordination and dialogue on fiscal issues and macroeconomic policies;
- Providing specialized expertise to field Missions and other USAID operating units;
- Carrying out applied research on fiscal issues and economic policies;

Task Area #1 comprised a large share of Project activity during Years One and Two, due to the Project’s first year focus on performing regional assessments that identified areas for potential interventions and helped to build relationships with USAID/LAC Missions and counterparts. The studies also helped the Project organize its approach to delivering field-based technical assistance under Task Area #3.

Major activities and accomplishments under this task area included:

1.1 PFM Practices in LAC Report

The project released the “**Public Financial Management Practices in Latin America and the Caribbean: A Review of Trends Challenge and Opportunities for Improvement**” on July 29, 2014. This document reviewed PFM practices in nine (9) priority USAID partner countries in the LAC region against internationally accepted leading practices in order to facilitate comparison between countries where USAID missions are present. It relied on publically available information to compare current PFM practices, identify common trends, and recognize opportunities to strengthen PFM systems. The report also includes annexes containing detailed country profiles and descriptions of the specific PFM practices and findings for each country.

The study analyzed the following PFM dimensions

1. **PFM Governance**
2. **Budget Preparation**
3. **Budget Execution**
4. **Treasury Operations and Cash Management**
5. **Procurement**
6. **Accounting and Financial Reporting**
7. **Internal and External Audit**
8. **Financial Management Information Systems**
9. **Human Resources Management**

The study drew on information from over 120 source documents from USAID, World Bank, IMF, Inter-American Development Bank, academic institutions, and the focus country governments. The authors incorporated feedback from a number of sources including the COR, various USAID/Missions, outside reviewers, and implementing partners in the focus countries allowing for richer, and more up-to-date information.



Outcome/Impact: The resulting analysis addressed gaps in the existing PFM literature and was disseminated widely among the USAID Missions in LAC. The nine countries included in the review covered a broad range of PFM practices, processes, challenges, and strengths.

Despite the many differences between the countries, common themes emerged regarding the strengths, challenges, and opportunities for strengthening PFM practices which helped the Project determine target countries and approaches for follow-on support. The LAC countries included in the report were Colombia, Dominican Republic, El Salvador, Guatemala, Haiti, Honduras, Jamaica, Paraguay, and Peru.

1.2 LAC Expenditure Analysis Report

The Project released its "**Analysis of Public Expenditure in Latin America and the Caribbean**" Report in September 2014. The study profiled public expenditure of fourteen (14) LAC countries during 2009-2012 and included analysis of selected sectors and comparisons by income group within the region. The document also analyzed sector spending using development outcomes, such as the Human Development Index (HDI) of the United Nations Development Programme (UNDP) and the Corruption Perception Index (CPI) published by Transparency International, among others.

This document included data collected from the countries' Ministry of Finance (or equivalent), national budget (or equivalent) web portals, and other public databases, such as those compiled by the World Bank, the Inter-American Development Bank, and the International Monetary Fund (IMF). It also drew upon information gathered for the "Public Financial Management Practices in Latin America and the Caribbean: A Review of Trends, Challenges, and Opportunities for Improvement" report.

To facilitate a comparative analysis, the study utilized the Classification of the Functions of Government (COFOG) in IMF's Government Finance Statistics Manual 2001. COFOG classifies expenditures by the purpose for which they are intended (i.e., education, health, etc.) and also allows for analysis of expenditure in terms of desirable outcomes (e.g., higher school enrollment rates, lower mortality rates, etc.). Five COFOG sectors were analyzed across the 14 countries:



Outcome/Impact: The analysis demonstrated the feasibility of a simple methodology for conducting public expenditure analysis using widely available public expenditure data.

Elements of the analysis were used as the basis for a grant-funded activity in Paraguay where a focused analysis was carried out on selected sectors by an independent NGO.

LAC Countries Analyzed						
Argentina	Chile	Colombia	Costa Rica	Dominican Republic	Ecuador	El Salvador
Guatemala	Honduras	Jamaica	Mexico	Nicaragua	Paraguay	Peru

1.3 Subnational PFM Assessment in Peru

In coordination with USAID/Peru and the Peruvian Ministry of Finance (Ministerio de Economía y Finanzas), or MEF, the PFM-LAC Team conducted an assessment of subnational systems and institutions to identify opportunities to strengthen subnational public financial management practices in the Amazonian regions of Loreto and Ucayali. The PFM-LAC team conducted interviews with high-ranking officials from the MEF and with over 75 individuals in 11 subnational governments bordering the regional capital cities of Iquitos and Pucallpa. The assessment, “**Public Financial Management in Subnational Governments of Peru: Loreto and Ucayali**” provides an analysis of current PFM practices in Loreto and Ucayali.



The Team presented the findings to the USAID/Peru Mission in October 2014. The findings and potential interventions were intended to help the future programming of USAID assistance in PFM areas, while promoting coordination with other donors working in Peru. Key areas covered in the analysis included: planning and budget preparation; inter-governmental coordination; linking of national, sectoral, and regional strategies; availability of resources; public investment; and transparency and citizen oversight.

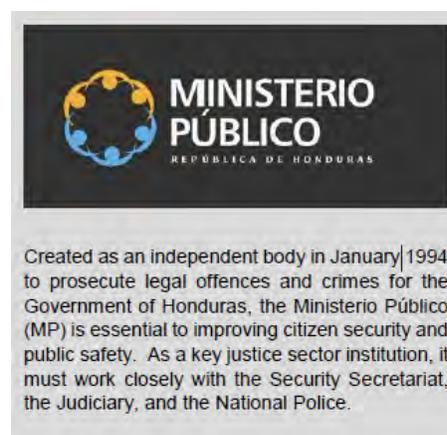


Outcome/Impact: The study provided insight into subnational PFM practices in the Amazonian Regions, areas critical for USAID/Peru, and was used to help identify areas to strengthen at the local and regional level in support of a broader effort by the Ministry of Economy and Finance to roll out a national monitoring and evaluation system, specifically institutional barriers to key performance information collection and capacity constraints at the local level.

1.4 PFM Assessment of the Honduran Public Prosecutor’s Office

At the request of the USAID/Honduras mission, the PFM-LAC Project engaged the Honduran General Prosecutor’s Office (Ministerio Público (MP), in Spanish) to develop a working paper on its financial management cycle.

The main objectives of the working paper, “**Assessment of the Financial Management Practices of the Ministerio Público in the Republic of Honduras**”, were: i) to provide an overview of the major processes and functions involved in the budget cycle; ii) analyze strengths and opportunities for improved PFM practices within the MP; and iii) identify recommendations for possible interventions to increase transparency and strengthen budget development, execution, and efficiency for the organization.



The Project interviewed key stakeholders to develop a “current state” analysis of the budget lifecycle and financial management practices at both the central and local office levels. The Team also met with the Ministry of Finance (SEFIN), the National Congress, and other organizations to assess MP’s strategic positioning and impact outside of the organization. The major finding and recommendation as a result of the study was to increase interactions with other actors in the justice sector, including other governmental agencies and outside organizations that perform “watchdog” functions of the system or support specific issues related citizen security. Other recommendations from the study included:

- Create a budget based on results of the short-term planning process;
- Establish goals and objectives for each institution;
- Develop monitoring and evaluation;
- Build capacity to identify areas that need improvement and improve them;
- Define regulations for personnel and provide incentives for improvement;
- Conduct periodic reporting to show the results in relation to the budget; and
- Improve management at all levels.



Outcome/Impact: The study helped USAID/Honduras reestablish and strengthen working relationships with the Ministerio Publico and served as a resource for the mission as it developed its *2015-2019 Country Development Cooperation Strategy (CDCS)*, a strategic planning document used by the mission to guide its activities and priorities.

1.5 Paraguay PFM and Tax Administration Desk Assessment

The Project developed the “**Paraguay Public Financial Management and Tax Administration Desk Assessment**” nearing the start of Year Two as a first phase of a two-phase process with the objective of strengthening public financial management (PFM) and tax administration in Paraguay. The first phase consisted of analyzing gaps across various dimensions in PFM and tax administration in Paraguay when compared with leading practices. *See graphic below.*



The first section, Strengthening Public Financial Management, described leading practices in six different PFM dimensions, provided a high-level overview of current practices in each dimension, and presented a gap analysis of current versus leading practices. The second section, Strengthening Tax Administration, provided a more detailed review of tax administration practices through an overview of recent tax administration reforms and a comparison of current practices versus leading international practices

The objective of the study was to facilitate the joint selection by USAID/Paraguay and the Government of Paraguay of priority areas for strengthening, followed by the development of an action plan for how to improve these priority areas.



Outcome/Impact: The analysis formed the basis of short- and medium-term action plans to improve the efficiency and effectiveness of PFM practices in Paraguay by benchmarking against leading practices and addressing implementation gaps. The assessment presented options for a second phase of work under the project which involved targeted, field-based work in Paraguay, implemented in Year 3.

1.6 LAC Revenue Briefs

The Project developed seven country-specific desk studies that analyzed revenue outcomes and performance, recent fiscal reforms, tax policy, and tax administration topics for selected countries in the LAC region. Each brief examined the evolution of revenue in recent years, recent tax reforms, the tax structure, and the revenue performance across different taxes based on a series of quantitative and qualitative indicators. In examining these points, comparative data helped to place countries within the context of LAC counterparts, countries in the same income group, and the rest of the world



Outcome/Impact: The Revenue Briefs activity was an update of revenue mobilization studies completed in 2011 under a previous USAID task order, Leadership in Public Financial Management (LPFM). The briefs and summary analysis were disseminated widely across LAC missions and to colleagues at the Inter-American Development Bank, the World Bank, State Department, U.S. Treasury, and others. Feedback from USAID missions cited that the documents were very useful from a macro perspective.

Task Area #2 – Seminars, Workshops, and Trainings

Under this task area, the Project organized, managed, or participated in seminars, workshops, and trainings on PFM topics.

In the first two quarters after Project launch, progress on this task area largely involved building relationships and holding discussions with key stakeholders within the donor community in Washington D.C. and regionally in LAC. Introductory meetings were held with representatives from the World Bank (WB), the International Monetary Fund (IMF), the International Finance Corporation (IFC), the Inter-American Center of Tax Administrations (CIAT), the United States Treasury Office of Technical Assistance (OTA), and the Inter-American Development Bank (IDB). Each conversation included reference to collaboration on seminars, workshops, and trainings in the upcoming years.

2.1 Washington, D.C. Fiscal Roundtable & Dissemination Event

The PFM-LAC Project co-hosted a Washington D.C.-based Fiscal Roundtable event in its first year. On March 12th, 2014, over 35 representatives of USAID, the World Bank Group (WBG), the Inter-American Development Bank (IDB), the International Monetary Fund (IMF), LAC Regional government representatives, and PFM technical experts convened for two panel discussions regarding revenue administration and fiscal affairs in Latin America and the Caribbean. The Roundtable also was an opportunity to present and disseminate USAID's "Detailed Guidelines for Improved Tax Administration in Latin America," a comprehensive manual on tax administration that was developed on the previous LPFM task order.

The first panel, *Key Challenges to Sustainable Tax Revenue Generation in LAC*, focused on the linkages between taxation and economic growth, social development, and governance to better understand them in the context of the political process. The panelists included Munawer Khwaja, WBG Tax Policy and Revenue Administration Lead Specialist; Fernando Velayos, IDB Fiscal and Municipal Development Lead Economist; Katherine Baer, IMF Fiscal Affairs Department Division Chief; and Douglas Pulse, USAID Latin America and the Caribbean Economic Growth Advisor. The panel was moderated by Rodolfo Bravo Bustos, Deputy Director of Studies of the Chilean Internal Revenue Service, SII.



Opening Remarks by: (L-R) Najy Benhassine (WBG), Douglas Pulse (USAID) Rose Rakas (USAID), Raul Felix Junquera-Valera (WBG)

The second panel, *Tax-related Investment Climate Issues in LAC*, emphasized the role of business taxation in improving the business climate and building competitiveness in the LAC region. Panelists included Alvaro Quijandria, WBG Regional Business Line Manager for LAC; Ana Cebreiro, WBG Program Leader for the Business Taxation Program in LAC; and Mario Hidalgo Matlock, Deloitte & Touche Costa Rica Tax and Legal Partner. The panel was moderated by Dr. Juan Ricardo Ortega, Colombian Commissioner of Directorate of National Taxes and Customs (DIAN).



Outcome/Impact: The Fiscal Roundtable was a means of engaging and promoting PFM dialogue across multilateral and U.S. Government institutions with an interest in strengthening PFM in the LAC region. With an attendance of over 35 professionals, the panels included discussion on tax policy, equity, transparency, and informality in the tax systems across LAC and helped facilitate contact with these key institutions to promote further coordination and cooperation in the LAC region on PFM reform initiatives.

Task Area #3 – Field-Based Capacity Building and Technical Assistance

Under this task area, the Project provided field-based capacity building and technical assistance in PFM to USAID Missions, host country governments, and other actors. The PFM-LAC Team was tasked with providing specialized in-field support in the areas of technical assistance, host-country capacity building, and the provision of tools to diagnose and improve aspects of PFM and ongoing structural reforms. This included support in the areas of:

- Revenue and expenditure policy
- Management and implementation by host country government institutions and local authorities
- Host country budget and finance-related human resource systems
- Collection of data and capacity building for host country government staff and implementing partners
- Assessment and evaluation of current or proposed project activities.

Major activities and accomplishments under this task area included:

3.1 Capacity building with the Jamaican Ministry of Finance

The Sustainable Learning Transformation (SLT) Training Program in Jamaica had the goal of building sustainable capacity through a counterpart-owned and led training and development program utilizing Deloitte’s proprietary tools and methodologies. The PFM-LAC team performed an assessment of the training needs of MOFP divisions and developed recommendations on appropriate approaches to training and priority competency areas for the training. Subsequently, the team, together with MOFP’s Training Unit, deployed Deloitte’s SLT methodology to provide MOFP personnel with the skills to develop, deliver, and evaluate courses in PFM technical areas. Below is a summary of PFM-LAC’s major accomplishments:

- **Training Needs Assessment (TNA):** Published 2 annual TNAs using an online survey, interviews, and focus groups to establish PFM training needs across MOFP and AGD. Results were used to inform prioritization of courses and content.
- **Training of Trainers Program (TOTP):** 19 MOFP instructors applied, were selected, and completed the entire Training of Trainers Program. These 19 are qualified to design, develop, and deliver courses to MOFP’s training standards. An additional 3 instructors were trained just to deliver existing course materials.
- **PFM Course Deliveries:** Nine (9) courses were developed in house that can continue to be delivered across MOFP to further develop staff capacity. The PFM-LAC Team supported a total of 12 course deliveries in which 209 participants completed coursework with pre- and post-tests. *See graphic below for a summary:*

Course Name	Course Participants		Course Data				
	Nbr of Deliveries	Nbr of Participants	Pre-test	Post-test	Test Gain	Materials Score	Instructors Score
Accountability and Transparency in PFM	3	47	59%	76%	+17%	4.3/5	4.4/5
Budget Process and Structure	1	22	66%	79%	+13%	4.3/5	4.4/5
Cash and Debt Management	1	15	63%	73%	+10%	4.4/5	4.0/5
Cash Basis IPSAS	1	20	53%	73%	+20%	4.0/5	3.9/5
Ethics and Integrity in PFM	2	33	68%	77%	+9%	4.5/5	4.5/5
Fundamentals of Project Management	1	19	53%	63%	+10%	3.6/5	4.0/5
Overview of PFM	1	17	72%	76%	+4%	4.2/5	4.3/5
PFM Internal Control Framework	1	20	N/A	N/A	N/A	N/A	N/A
Unified Chart of Accounts	1	16	60%	81%	+21%	3.9/5	4.3/5
TOTAL	12	209	62%	75%	+13%	4.2/5	4.3/5

- **Standard Operating Procedures Manuals (SOPM):** Completed and approved 4 SOPMs to institutionalize the processes and standards; SOPMs cover TNA, course design/delivery, program evaluation, and program delivery.



Outcome/Impact: This activity helped form the basis for the MoFP’s new approaches to capacity development and served as the cornerstone for other ongoing capacity development

initiatives in the MoFP and the Government of Jamaica. The essential elements and the Lessons Learned from the activity were shared with other donors to support the development of other donor funded programs focused on building PFM capacity in Jamaica. The PFM-LAC Team earned praise from both the USAID/Jamaica Mission and the Ministry of Finance of the Government of Jamaica. The Team was applauded for their timely and critical support to Jamaica’s PFM efforts. (See Ministry feedback below).

Ministry Feedback



The impact of these efforts has been felt across MOFP and the Jamaican government. Minister of Finance and Planning Peter Phillips (pictured left), in a letter to USAID/Jamaica Mission Director Denise Herbol, writes, “This has had a tremendously transformative impact on the MOFP...I have been very impressed with the methodology and delivery...to further coordinate, prioritize and implement all reforms at MOFP...This has been, so far, a very game changing approach.”

Photo Credit: Jamaica Ministry of Finance and Planning

3.2 Finance Transformation in Jamaica

In Year Two, the Project executed a second field-based activity in Jamaica utilizing Deloitte’s Capacity, Performance, Results, Sustainability (CYPRESS©) methodology to conduct an assessment of finance operations and finance service processes within the MoFP that enabled the Ministry to identify and prioritize efforts and action plans to maximize results of its own PFM reform agenda.

Building upon the activities completed through the Capacity Development program with MOFP (summarized in Section 3.1 above), Deloitte’s Finance Transformation Team (FT Team) worked closely with the four divisions of the MOFP that compose its major business process areas: Corporate Services Programme (CSP), Financial Management Programme (FMP), Economic Management Programme (EMP) and the Strategic Human Resources Division (SHRM). The FT Team worked with the MOFP to conduct the following activities:

- Analyzed the current state of MOFP PFM reform initiatives, including those from the Reform Action Plan using Deloitte’s CYPRESS© Maturity Model Benchmarking Tool (MMBT) to provide exposure to mature processes of other central finance organizations.
- Coordinated and delivered collaborative workshops and provided repeatable tools to enable the MOFP to examine its operating model and key business processes.
- Created a detailed workload analysis and recommendations that simplified financial processes and aligned employee talents with tasks and responsibilities best suited to the individual.
- Identified a sequenced list of reform action items and developed a milestone-driven roadmap for transformation with recommendations for immediate, medium, and long-term sustainable performance improvement.



Outcome/Impact: As a result of the Finance Transformation Program, the MOFP created a portfolio of sequenced projects, owned by the MoFP, aimed at improving core finance operational areas one-by-one over time. Some departments condensed the timeline to execute initiatives by as much as 18 months by grouping and prioritizing reforms. The result was the creation of new work plans that are both actionable and achievable. These improvements enabled the MOFP to maintain its productivity level while transferring resources to new initiatives without increasing labor costs. For example, after existing processes were made more efficient, several employees were able to devote their time on a full-time basis to improving the MOFP’s capacity and capability.

3.3 Training Needs Assessment for Ministries in Paraguay

Close collaboration between the Paraguayan Ministry of Finance and the PFM-LAC team started in January 2015 through work to assess their current capabilities in budget preparation and related operations and to define the related training needs in these areas within the Ministry of Finance.

The PFM-LAC Project applied Deloitte’s SLT methodology to conduct the assessment across

five targeted ministries (see text box). The Training Needs Assessment began in budget preparation through surveys and interviews, and **collected data from almost 400**

government personnel to identify the needs

and capabilities of the Ministry of Finance and four line ministries (Ministries of Education, Health, Public Works, and Agriculture).

PFM-LAC engaged the following Government of Paraguay Ministries for the Training Needs Assessment

1. Ministry of Finance (MH)
2. Ministry of Agriculture and Livestock (MAG)
3. Ministry of Education and Culture (MEC)
4. Ministry of Public Health and Social Welfare (MSPyBS)
5. Ministry of Public Works and Communications (MOPC).

The TNA Report was presented to the major stakeholders at MoF and the line ministries, as well as USAID and the local USAID implementing partner CEAMSO. Following this presentation, the Project proceeded to secure buy-in and commitment to implement the next steps, which included the establishment of a Training Advisory Board (TAB), the selection of instructors to participate in the next phase of implementation, a Training of the Trainers Program (TOTP), and obtaining agreement on the prioritized areas of the Training Plan.



Outcome/Impact: The output of this analysis included a detailed Training Needs Assessment Report and Training Plan encompassing 37 different courses in PFM, starting with a Training of the Trainers program, in which Ministry employees would receive training on how to design and deliver courses. The report provided background and context of the knowledge gaps identified, summarized the qualitative and quantitative information collected from over 400 staff, provided recommendations, introduced a training plan, and outlined next steps. (See Phase II below)

3.3.1 Training of Trainers Program for Ministries in Paraguay

Building on the work from the Phase I Training Needs Assessment, the PFM-LAC Team kicked off the next phase of the implementation of Deloitte’s SLT methodology with the Government of Paraguay. The focus of this phase was a Training of Trainers Program (TOTP) to select and train MoF and line ministry personnel to design, develop, and deliver budget preparation and financial reporting courses and, importantly, to develop instructors within their respective organizations.



The above diagram depicts the four (4) courses of the TOTP, which was facilitated by the PFM-LAC Team and USAID/Paraguay’s local implementing partner, CEAMSO. The TOTP courses were delivered to a cohort of 23 instructors, which included the 12 budget instructors, 10 participants from the Line Ministries, and 1 additional space for participation of the MoF Budget Lead.

The cohort was selected by a Training Advisory Board (TAB) that the project established within the Ministry of Finance (MoF). The TAB was composed of seven directors from the key budget and finance-related departments at MoF, and they provided the institutional and technical support for the implementation of the SLT protocol during the development of the budget preparation curriculum.



The TAB (pictured) consisted of senior leaders from the following MoF departments: Budget, Treasury, Public Accounting, Public Investment, Public Enterprises, Human Resources, and Capacity Development/Training.

A total 17 of 23 instructors completed the program in its entirety. Instructors worked in teams to build and develop four (4) courses (3 budget-related and 1 management-related) for the MoF from inception to delivery and were presented with certificates of completion early in 2016.

MoF instructors prepared each course to include a comprehensive participant guide, course presentation slides, and pre- and post-tests in accordance with the standards taught during the TOTP. Following completion of the TOTP, instructors led MoF pilot course launches. The table below provides a summary of the final courses. These courses were replicated in a second round of delivery in July 2016, and a total of over 120 professionals have been trained at the MoF through this activity.

Course Title	Module/Duration	Delivery Date	Class size
The Planning and Budgeting Process	6 modules, 12 hour course (2 days)	February 16 -17, 2016	18
Basics in Financial Planning	3 modules, 6 hour course (1 day)	March 10, 2016	19
Legal Framework for Budgeting	3 modules, 12 hour course (2 days)	March 17-18, 2016	16
Managing Performance	5 modules, 12 hour course (2 days)	April 7-8, 2016	10

In line with the transition strategy developed between PFM-LAC and USAID/Paraguay’s local implementing partner, CEAMSO, the Project assisted CEAMSO in taking the lead on the implementation of the pilot course launches and to continue working with the MoF on capacity building. The PFM-LAC Team trained the CEAMSO Training Specialists on all course evaluation and testing implementation, collection, and analysis, enabling the CEAMSO Team to lead activities with support from the PFM-LAC Team. The PFM-LAC Team also coordinated with CEAMSO leadership to ensure that the Training Specialists would be supported by the organization and confirmed that the capacity building work stream would be included in future CEAMSO work plans.



Outcome/Impact: The TOTP produced four (4) courses on budgeting and management topics, which were delivered to nearly 100 staff in the first pilots by a cohort of 17 instructors. The launch of the new courses helped champion a new shift in the organization’s approach to capacity development. The trainings have empowered officers from the Ministries of Finance, Education, Health, Public Works, and Agriculture with the knowledge to design, develop, and deliver trainings to their colleagues under international standards. This will enable the building of integrated financial management systems, in line with the existing legal framework, available funding, and strategic priorities. This contributes to maintaining spending controls, and allows for the linking of economic and financial projections with Paraguay’s development needs.

Another major impact from the Project is the strengthening of USAID/Paraguay’s local implementing counterpart, CEAMSO. Through the delivery of TOTP and the SLT methodology, the PFM-LAC Team coached and empowered CEAMSO Training Specialists to learn the methodology and continue the

implementation efforts of developing more courses and new instructors for MoF beyond the PFM-LAC project.

3.4 Peru Performance Measurement

The Performance Measurement activity was a pilot on how performance measurement should work under a proposed unified system for monitoring and evaluation (*Sistema Unificado de Seguimiento y Evaluación de Resultados Prioritarios de Gobierno*, SURE) in Peru. The objectives of the activity were as follows:

- Identify the value chains for selected results and budget mechanisms, including National Budget Programs;
- Define key performance indicators (KPIs) and stakeholders at the central (sectoral) and selected subnational levels; and
- Systematize information to draft public service agreements (*convenios de desempeño*).

The Ministry of the Economy and Finance (MEF) selected the health and public safety sectors as the emphasis of the pilot. Four major service delivery programs and their result targets were selected for examination: 1) Children receiving iron and Vitamin A supplements; 2) Pregnant women receiving iron and folic acid supplements; 3) Police patrolling by region; and 4) Communities organized to improve public safety.

This activity consisted of three main deliverables. The first deliverable described the entire value chain involved in the development of performance-related information, process maps, and flow charts of the four result targets and referenced leading international practices in achieving the same as benchmarks. The Team presented its second deliverable which contained the critical points for successful service delivery in each of the four targets, highlighting the processes and the respective process owners where bottlenecks and potential delays were most likely to occur. Additionally, the Team used both academic research and information from the budget programs associated with the four result targets to develop a comprehensive list of KPIs that should be tracked for comprehensive monitoring and evaluation.

The Final deliverable provided a roadmap for stakeholders in the service delivery chain and helped explain the expected milestones and required actions for successful service delivery. The Team also developed a draft of the public service agreements, which outline the milestones, timelines, process owners, and verification methods for each of the KPIs; this provides central government decision-makers with a strategic planning document that includes the necessary resources for completion of the four selected targets.



Output/Impact: The deliverables of this activity helped to define for the MEF the essential elements, the framework, and related actions needed to be taken by the MEF in order to proceed with the development and implementation of a national system for program monitoring and evaluation. A national system, once institutionalized, will support the MEF's long-term objectives in adopting comprehensive reform of the budget process and to fully implement Results-Based Budgeting.

Task Area #4 – Grants Under Contract (GUC)

Under this task area, the PFM-LAC Team administered grants on behalf of USAID with a focus on providing funds for non-governmental organizations to strengthen PFM. The following table details the twelve (12) total grants that the PFM-LAC Team awarded and managed under the Project.

<i>Grant #, Country, Organization: Title of grant</i>	<i>Grant Purpose</i>
1. Paraguay, DECIDAMOS: Public Expenditure Tool	Incentivize the Paraguayan Civil Society, research organizations, and academia to build the tools necessary to analyze available public expenditure data from the sources identified in the background section and to conduct independent reviews of the effectiveness of public expenditure in Paraguay in key service delivery sectors.
2. Jamaica, CaPRI: Monitoring Fiscal Responsibility	Support decision-making and policy implementation based on sound economic principles, by providing objective monitoring and analysis of the Government of Jamaica's (GoJ) adherence to its commitments under the International Monetary Fund (IMF) Agreement and, further, to the fiscal rules legislation promulgated in the context of the agreement.
3. Jamaica, ILE: Develop and Disseminate a Citizens' Budget	Simplify and disseminate the 2015/16 Citizens' Budget in collaboration with the Jamaica Ministry of Finance and Planning (MoFP) so as to make it easily accessible and understandable for Jamaican citizens.
4. Jamaica, ILE: Filing and Payment Research	Develop a research paper on the recent performance improvements of Tax Administration Jamaica and disseminate it to key stakeholders. The area of focus for the study: Filing and Payment with a focus on taxpayer sanctions.
5. Jamaica, CaPRI: Tax Payer Services Research	Develop a research paper on the recent performance improvements of Tax Administration Jamaica and disseminate it to key stakeholders. The area of focus for the study: Taxpayer Services.
6. U.S., ICMA: Results Based Budgeting in the Justice Sector	Conduct in-depth research on the utilization and challenges that exist in Colombia, Costa Rica, Dominican Republic, and Mexico with the practice of performance measurement and performance-based budgeting in the criminal justice sector, and propose a common framework to closely link performance-based budgeting, internal processes in the court system, and outcomes of the justice sector for adaptation and replication throughout the LAC region..
7. U.S., DRS: Gender Expenditure Toolkit	Develop a toolkit of performance measures to assess impact of public expenditure on gender equality. The overall objective is to identify gender-related performance measures in the health sector, using empirical methods to link them to public sector expenditures in Peru in order to uncover both correlation and causal links and produce a toolkit useful to practitioners in assessing gender-related impacts of public spending.
8. Paraguay, DECIDAMOS Analyses of Public Program Expenditures in Paraguay	Support DECIDAMOS in the continuation of their work conducted under PFM-LAC Grant #1. DECIDAMOS used their public expenditure tool (which was developed under Grant #1) to conduct six (6) additional independent analyses of the effectiveness of public spending in Paraguay in key sectors of service delivery. In addition, there was a strong emphasis on disseminating and communicating the program analyses to the broader public through various types of events that promote discussion of public expenditures and the key points of the program analyses. Finally, the grant funded DECIDAMOS to provide training to civil society and government officials on how to use their public expenditure tool to analyze public spending.
9. Paraguay, CEAMSO Citizen's Budget	Develop a Citizens' Budget that provides explanations and an overview of the national budget in accessible language. The Citizens' Budget should easily

<i>Grant #, Country, Organization: Title of grant</i>	<i>Grant Purpose</i>
	show the quantity and types of revenues collected and how public funds are allocated across different sectors. The Citizens' Budget should illustrate how policy changes could affect public spending and be used to promote public engagement in policy discussions. Lastly, promote civil society discussion on public expenditures by utilizing social media, trainings, and outreach events.
10. Peru, IEP Participatory Budgeting	Develop a comparative analysis of a select number of regional governments and municipalities in Peru that actively engage citizens in participatory budgeting and determine whether or not these governments have been able to successfully allocate spending toward the prioritized areas identified through the participatory process.
11. Paraguay, CEAMSO FONACIDE Research	Conduct a deep-dive analysis of Paraguay's National FONACIDE program and provide 1) recommendations to improve transparency of FONACIDE resources and decisions made by the governing board by using publicly available information, 2) recommended approaches to monitor and track FONACIDE resources that can complement the existing mechanisms that are in place currently within public institutions (Ministry of Finance, Ministry of Education, Controller General Office) and that are proposed by civil society organizations, and 3) a summary analysis of how FONACIDE resources have been historically allocated and used at both the national and subnational levels since the establishment of the FONACIDE program in 2012.
12. Peru, Universidad del Pacifico SURE Capacity Building	Develop a Training Needs Assessment Questionnaire in collaboration with tras100d and SERVIR using the SERVIR methodology for Diagnóstico de Conocimientos; provide technical support to SERVIR and the MEF to administer the Training Needs Assessment to selected publicly funded entities and one local government entity; and design a training plan based on findings.

Supporting Grant Workshops

During the third year of the Project, the PFM-LAC Team also supported two grant recipients, ILE and ICMA, to host regional workshops in Jamaica and in Washington, D.C. based workshop, respectively. These events are detailed below.

ILE's Citizen's Budget Workshop (Grant #3)

The Institute of Law and Economics (ILE) in Jamaica delivered a workshop to launch its major deliverable, the Jamaican Citizens' Budget. ILE developed a 2015/16 Citizens' Budget in collaboration with the Jamaica Ministry of Finance and Planning (MoFP) to make the National Budget more accessible and understandable for Jamaican citizens. ILE also delivered several launch events to present the newly released Citizens' Budget.



PFM-LAC Chief of Party and the ILE Team at the launch event

The main event took place in April 2016 at the Knutsford Court Hotel in Kingston with over 90 people in attendance. The Project's Chief of Party, John Eric Uggen, attended and provided opening remarks along with representatives from the MoFP and ILE. The event helped support the grant's objective of promoting engagement and encouraging feedback on the budget from the citizens.

ICMA's Washington DC Regional Seminar (Grant #6)



The International City/County Management Association (ICMA) delivered a Washington, D.C.-based workshop to present the preliminary results of the research funded under Grant #6, “Linking Performance Measurement to Budgeting in the Justice Sector.”

The Project supported ICMA, with coordination with the World Bank’s justice sector advisors, to facilitate arrangements to co-host the event and provide a panelist. The workshop explored the use and challenges of performance measurement and performance-based budgeting in the justice sector in Colombia, Costa Rica, Dominican Republic, and Mexico. The workshop, attended by over 25 participants in person and several via WebEx and VTC connections, took place in May 2016 at the World Bank Group in Washington, D.C, and was co-hosted by the World Bank and USAID.

Annex A: Financial Summary

Strengthening Public Financial Management in Latin America and the Caribbean (PFM-LAC) Project

Contract / Agreement No.: AID-OAA-I-12-00036/AID-OAA-TO-13-00030

POP: 08/01/2013 - 09/29/2016

The *Project Financial Snapshot* table below provides additional detail on the Project expenditure. Total contract funding through Year Three (Base Period) is shown in Column A. Column B provides the cumulative amount invoiced over the life of the project through the most recently released invoice, which ended on August 20, 2016. Column C displays the final invoicing amount the Project is tracking based on pending grant payment disbursements, subcontractor invoices and final labor totals. Column D is Estimate at completion.

Project Financial Snapshot – Final Estimate

Budget Categories	(A) Total Contract Ceiling (Years 1-3)	(B) Actuals (Invoiced) through 8/20/16	(C) Year 3 Final Invoicing Estimate (End of Base Period)	(D) Total at Completion Estimate (9/29/2016)
US Labor	\$ 3,546,312	\$ 3,453,092	\$ 47,599	\$ 3,500,691
Non US Labor	\$ 334,000	\$ 71,283	\$ -	\$ 71,283
Travel	\$ 452,625	\$ 374,122	\$ -	\$ 374,122
ODCs	\$ 237,587	\$ 211,436	\$ 7,500	\$ 218,936
Grants	\$ 750,000	\$ 406,705	\$ 326,540	\$ 733,245
Indirects	\$ 158,018	\$ 119,563	\$ 2,212	\$ 121,775
Total	\$ 5,478,542	\$ 4,636,201	\$ 383,851	\$ 5,020,052

Annex B: PMP Indicator Tracking Table

Strengthening Public Financial Management in Latin America and the Caribbean (PFM-LAC) – Indicators and Final Values				
Indicator	Baseline	Y1 value	Y2 value	Y3 value
Expected results				
Expected result 1: Increased attention and resources devoted to PFM issues by USAID Missions, host governments, and other actors in the LAC region as a result of the task order.				
ER1.2. Cumulative number of USAID Missions engaging in new PFM work	0	1	5	8 ¹
ER1.3. Cumulative number of external contributions and requests for research, notes, or guidance	--	4	9	13
Expected result 2: Adoption and use by USAID Missions, host governments, and/or other actors in at least four LAC countries of tools and approaches developed under the task order.				
ER2.1. Cumulative number of tools and approaches adopted by USAID Missions, host governments, and other actors	--	6	10	10
ER2.2. Perceived value of tools and approaches	--	N/A	>80%	>80% ^{2*}
Expected result 3: Measurable improvements in public financial management at the national, sub-national, and/or line ministry level in at least four targeted countries.				
ER3.2. Cumulative number of target LAC countries with improvement in at least one expenditure management / budget indicator from the set of: PEFA, Open Budget Survey reports, or similar indicators covering either national and /or subnational levels of government	--	0 ³	1	2*
Task areas				
Task Area 1: Technical Analysis, Assessments, and Knowledge Management				
Assessments, reports, guidance notes, and similar deliverables				
TA1.1. Cumulative number of assessments, reports, guidance notes, and similar deliverables produced	--	5	14	16
- LAC region				
o Central America		3	5	5
o South America		4	11	12
o the Caribbean		3	5	6
- Gender content				

¹ This value includes Colombia, the Dominican Republic, El Salvador, Jamaica, Honduras, Mexico, Paraguay, and Perú.

² This value is based off the training application and value matrix scores collected under the Paraguay TOTP activity

³ This indicator is illustrative. As activities are refined, this indicator may be modified and additional indicators may be developed to measure targeted improvements that can be directly attributed to PFM-LAC activities. Sub-indicator 4.2.1 is one such example indicator.

Strengthening Public Financial Management in Latin America and the Caribbean (PFM-LAC) – Indicators and Final Values

Indicator	Baseline	Y1 value	Y2 value	Y3 value
o Yes		0	0	1
o No		4	12	15
- High-level topic ⁴				
o Revenue policy		2	2	2
o Revenue administration		2	2	2
o Budget planning and preparation		2	5	6
o Budget execution		2	10	10
o Accounting / cash management / controls		2	4	4
o Other		3	5	6
- Target counterpart				
o National government		2	10	11
o Subnational government		0	1	2
o Other		3	3	4
TA1.2. Perceived value of reports.	--	81% ⁵	NA	>80% ⁶
Dissemination efforts				
TA1.3. Average number of persons the reports reached	0	75	63	NA ⁷
Task Area 2: Seminars, Workshops, and Trainings				
TA2.1. Number of workshops and trainings	--	3	38	45 ⁸
TA2.2. Number of person hours at workshop or seminar	--	350	2,503	2,948 ⁹
TA2.3. Workshop first reaction	--	NA	>80%	NA
TA2.5. Cumulative hours of gender oriented training	0	0	0	0
Task Area 3: Field Based Capacity Building and Technical Assistance				
TA3.1. Cumulative number of short-term capacity building or technical assistance activities	0	1	77	79 ¹⁰

⁴ A single report can cover more than one area.

⁵ The perceived value of reports was monitored for only one of the reports noted in TA1.1 (activity 1.2). No disaggregation is therefore provided in TA1.2. The report prepared under activity 1.4 is under USAID review. Dissemination actions for the report produced under activity 1.1 took place in Q1 of Year Two.

⁶ This value is based off the training application and value matrix scores collected under the Paraguay TOTP activity

⁷ Awaiting information from ILE on the number of people to whom ILE delivered Jamaica's Citizen's Budget.

⁸ In addition to the workshops shown in the previous quarterly report, ICMA delivered workshops in Colombia, Costa Rica, the Dominican Republic, Mexico, and Washington, D.C.

⁹ In addition to the Year Two value, this includes 234 person hours for the workshop held by CaPRI in Jamaica titled Medium Term Update on the IMF Programme.

¹⁰ This includes the activities under Task Area 3.

Strengthening Public Financial Management in Latin America and the Caribbean (PFM-LAC) – Indicators and Final Values

Indicator	Baseline	Y1 value	Y2 value	Y3 value
Capacity building				
TA3.2. Number of person hours in training	--	597	2,282	3,114
- Gender				
o Male		165	322	898
o Female		432	690	914
- High-level topic				
o Revenue policy		0	0	0
o Revenue administration		0	0	0
o Budget planning and preparation		0	0	288
o Budget execution		0	0	0
o Accounting / cash management / controls		96	600	600
o Other		501 ¹¹	572	1,116
TA3.3. Post-training assessment	--	11.3%	14.0%	14.0%
Short-term technical assistance				
TA3.4. Cumulative number of short-term technical assistance person hours	0	6,947	24,972	26,234
Task Area 4: Grants under Contract				
TA4.1. Cumulative value of grants disbursed	\$0	\$0	\$50,000	\$733,245 ¹²
TA4.2. Percent of milestones met	--	NA	100%	100% ¹³

¹¹ Includes 261 person hours of introductory PFM topics and 240 person hours of training design and delivery topics.

¹² This amount is the total grants under contract value. At completion of the project, all grant invoices have been received and are paid/in-process for disbursement.

¹³ All milestones were received and accepted under the Project.

Annex C: Deliverables

Activity	Project	Deliverable
Core Management	Contractual Reports	Annual Workplan FY 2014
		Quarterly Reports FY 2014 Q1, Q2, Q3, and Q4
		Annual Workplan FY 2015
		Quarterly Reports FY 2015 Q1, Q2, Q3, and Q4
		Annual Workplan FY 2016
		Quarterly Reports FY 2016 Q1, Q2, and Q3
Task Area #1: Technical Analysis, Assessments, and Knowledge Management	PFM Practices in LAC Desk Assessment	Report: Public Financial Management Practices in Latin America and the Caribbean: A Review of Trends Challenge and Opportunities for Improvement
	LAC Expenditure Analysis	Report: Analysis of Public Expenditure in Latin America and the Caribbean
	Subnational PFM Analysis in Peru	Report: Public Financial Management in Subnational Governments of Peru: Loreto and Ucayali
	PFM Assessment of the Honduran Public Prosecutor's Office	English Report: Assessment of the Financial Management Practices of the Ministerio Público in the Republic of Honduras
		Spanish Report: Análisis sobre la Gestión Financiera del Ministerio Público en la República de Honduras
	Paraguay PFM and Tax Administration Desk Assessment	Report: Paraguay Public Financial Management and Tax Administration Desk Assessment
LAC Revenue Briefs	Individual Briefs: Colombia, Dominican Republic, Guatemala, Honduras, Jamaica, Paraguay, and Peru	
Task Area #2 – Seminar, Workshops, and Trainings	Washington, D.C. Fiscal Roundtable & Dissemination Event	Agenda
Task Area #3 – Field-Based Capacity Building and Technical Assistance	Capacity building with the Jamaican Ministry of Finance	Training Needs Assessments, TOTP Training materials, course evaluations, nine (9) Course Participant Guides
	Finance Transformation in Jamaica	Ministry of Finance Transformation Final Report
	Training Needs Assessment for Ministries in Paraguay	Training Needs Assessment and appendices
	Training of the Trainers Program for Ministries in Paraguay	TOTP Training materials, course evaluations, four (4) Course Participant Guides
	Peru Performance Measurement	SURE Final Report
Task Area #4 – Grants Under Contract (GUC)	1. Paraguay, DECIDAMOS: Public Expenditure Tool	Four (4) public expenditure studies of public programs in Paraguay. MAG, MEC, MOPC, and MSPyBS
	2. Jamaica, CaPRI: Monitoring Fiscal Responsibility	Monitoring Fiscal Responsibility in Jamaica – Final Report
	3. Jamaica, ILE: Develop and Disseminate a Citizen's Budget	Jamaica's Citizen Budget and Guide – March 2016
	4. Jamaica, ILE: Filing and Payment Research	Jamaica Tax Administration Reform and Performance Research Final Report – May 2016
	5. Jamaica, CaPRI: Tax Payer Services Research	Final Taxpayer Services Research Report
	6. U.S., ICMA: Results Based Budgeting in the Justice Sector	Workbook (Spanish) Técnicas y Recomendaciones para Establecer el Presupuesto por Resultados Final Report (Spanish) El Uso Del Presupuesto Por Resultados (PBR) En Instituciones Del Sector Justicia
	7. U.S., DRS: Gender Expenditure Toolkit	Final Report
	8. Paraguay, DECIDAMOS Analyses of Public Program Expenditures in Paraguay	Six (6) public expenditure studies of public programs in Paraguay. MAG, MEC, MOPC, MSPyBS, MSPyBS, PAEP
	9. Paraguay, CEAMSO Citizen's Budget	Citizen Budget (Spanish) Presupuesto Ciudadano: Entendiendo el Presupuesto General de la Nación

Activity	Project	Deliverable
	10. Peru, IEP Participatory Budgeting	Final Report (Spanish) Presupuesto Participativo en Perú, Enfoque de Estudio de Caso. Informe Final
	11. Paraguay, CEAMSO FONACIDE Research	Final Report (Spanish) Investigación y Analysis del FONACIDE
	12. Peru, Universidad del Pacifico SURE Capacity Building	Training Needs Assessment Training Plan and suggested Course Materials