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Guyana Threshold Country Plan/Implementation Program, 2008-2010

Final Report

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Contents

1. Program Purpose and Goals	1
2. Results	3
Guyana Revenue Authority	3
Deeds Registry	3
Ministry of Finance	4
Parliament	4
Guyana Office of Investment	4
Burn Rate	4
3. Performance-based Management System—Results Monitoring Report	9
Strengthening Tax Administration	9
Enhancing Capabilities in Policy Analysis and Economic Forecasting	11
Improving Procurement Transparency and Effectiveness	11
Improving Capacity for Parliamentary Oversight	12
Reducing the Number of Days to Start a Business	12
4. Counterpart Project Support	15
5. Success Factors	17
Design Elements	17
Project Implementation	18
Positive Spillovers	19
GTCP/IP and the Fiscal Deficit in Guyana	20
6. Managing Risks and Sustaining Reforms	23
Institutionalize Reforms	23
Institutionalize Training and Capacity Building	23
Maintain Momentum Through Budgetary Commitments	24
Secure Technical Assistance	24

7. Government Assessment of the Guyana Threshold Country Plan	25
Workshop Methodology	25
Assessment	25
Summary	28

Appendix A. Program Tasks

Appendix B. Meeting Agendas

Illustrations

Figures

Figure 2-1. Upgrading Hansard Records	5
Figure 2-2. Before and After GTCP/IP Support	6
Figure 5-2. Guyana Fiscal Indicator	21

Tables

Table 3-1. Summary of GTCP/IP Performance Indicator, by Intermediate Project Results	13
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1. Program Purpose and Goals

In June 2007, the Millennium Challenge Corporation (MCC) approved a Threshold Program grant from the Millennium Challenge Account (MCA) to the Government of Guyana to support the government's efforts to overcome serious fiscal challenges and simplify the business registration process. The grant provided support for implementation of the Guyana Threshold Country Plan (GTCP), a proposal developed by the government in consultation with USAID. The Guyana Threshold Country Plan/ Implementation Project (GTCP/IP) was the vehicle through which this MCA support was provided. The project was managed and administered by the USAID Mission in Georgetown, Guyana, and the Regional Contracting Office in the Dominican Republic under a SEGIR Macro II IQC Task Order with Nathan Associates Inc. as the prime contractor. The GTCP/IP began operations on January 14, 2008, and was completed February 23, 2010.

The GTCP/IP objectives were driven by the Government of Guyana's commitment to achieving and maintaining fiscal sustainability through an efficient and effective tax regime, efficient public expenditure management, and improved fiduciary oversight. Thus, the main objective of the GTCP/IP was to provide targeted technical assistance and training to support the government's fiscal policy strategy aimed at bringing the fiscal deficit down to a sustainable level. A second objective was to improve the business investment climate.

The GTCP set out with three main goals, namely reduction of the

- Fiscal deficit,
- Number of days to start a business with emphasis on business incorporation, and
- Number of days to clear imports at Customs.

These goals were to be achieved by providing technical assistance to key agencies in order to improve and strengthen (1) institutional and operational arrangements; (2) transparency and accountability in fiduciary oversight and public procurement; (3) administrative and human resource capacities; (4) policy analysis; and (5) computerization and streamlining of business processes.

GTCP/IP executed its mandate through 7 task orders, covering 6 reform focus areas and with 15 subtask areas in partnership with the following agencies:

- Guyana Revenue Authority (GRA)
- Ministry of Finance
- Parliament
- Deeds Registry

- Guyana Office of Investment (Go Invest).

Appendix A summarizes the task orders and activities.

An MCC official, Thomas Kelly, reviewed the project in September, 2009 to assess progress. The agenda of the meetings that took place with high level Government of Guyana participation are attached in Appendix B.

2. Results

As the project task orders had complementary objectives, we summarize accomplishments and results by participating government agency.

GUYANA REVENUE AUTHORITY

Working with the GRA, the project

- Restructured the organization to operate by function rather than type of tax and streamlined activities.
- Conducted a comprehensive tax review that resulted in a five-year tax reform action plan that is now being executed.
- Streamlined the Total Revenue Integrated Processing System with suite of computer hardware/software and other peripherals to support GRA restructuring.
- Developed a three-year training plan and implemented the first year training of 548 staff in technical and general areas.
- Upgraded training facilities, modernized the library, and developed training materials and manuals.
- Bolstered anti-smuggling capacity by procuring three boats and rehabilitating the boat house; procuring a scanner; constructing a warehouse to store smuggled goods; and strengthening the Enforcement and Intelligence and Risk Assessment Departments.
- Developed an electronic records retrieval system with the establishment of Filing Unit.

DEEDS REGISTRY

Working with the Deeds Registry, the project

- Implemented a searchable database of companies/business names that has reduced search time from 7 days to 1 day.
- Reengineered the business registration process, involving all key agencies and solidifying the process with a Memorandum of Understanding on information sharing.
- Finalized the Electronic Transaction Bill and Business Registration Amendment Bill, two important pieces of enabling legislation.
- Developed an internal and an external web portal to facilitate business registration.

MINISTRY OF FINANCE

Working with the Ministry of Finance, the project

- Established the Economic Policy Analysis Unit (EPAU) with a core staff of six.
- Developed a macroeconomic model.
- Trained staff in techniques of economic analysis, macroeconomic consistency analysis, and economic report writing.
- Revised standard bidding documents, procurement manual, procurement handbook and evaluation criteria manual.
- Trained 331 procurement staff across all agencies and levels of government.
- Upgraded the NPTA's website and uploading of procurement documents to effect e-tendering.

PARLIAMENT

Working with Parliament representatives, the project

- Digitalized 25 years of Hansard Records and uploaded them to Parliament's intranet.
- Trained Committee staff, including those responsible for the two fiduciary committees (Public Accounts Committee and the Economic Services Committee).
- Upgraded and modernized the Parliament Library and trained 30 parliamentary staff.

GUYANA OFFICE OF INVESTMENT

Working with Go-Invest, the project

- Completed profiles for five sectors: aquaculture and fisheries, tourism, renewable energy, ICT and forestry.
- Revised the country's Investor Roadmap and posted it on the Go-Invest website.

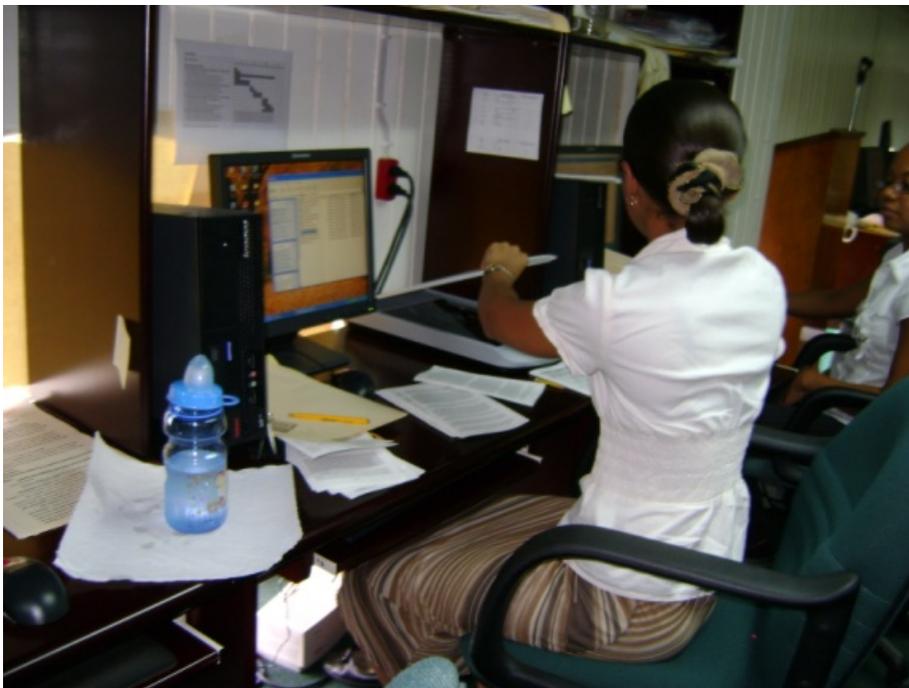
BURN RATE

Of the US\$6.67 million budgeted for the Guyana Threshold Country Plan, about US\$6.6 million or 99 percent of the funds were expended by the end of January 2010.

Figure 2-1
Upgrading Hansard Records



How Hansard Records were stored at Parliament before being digitized.



Scanning Hansard Records

Figure 2-2
Before and After GTCP/IP Support



Before: Filing and Storage at GRA Customs

After: New Filing Room

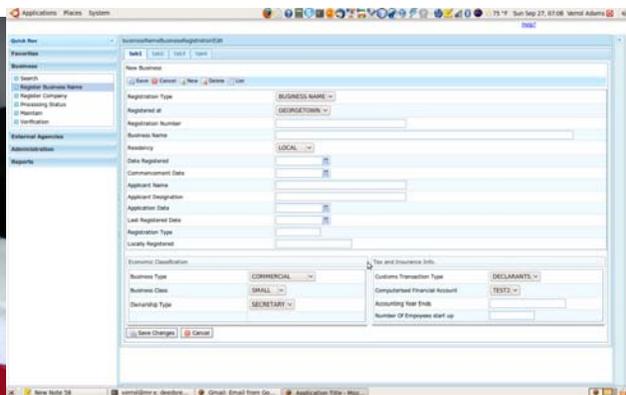


Before: GRA Library

After: Library Refurbished



Before: Deeds Registry ledgers



After: New database interface

Figure 2-3
After GTCP/IP Support



After: Filing and Storage at GRA Customs



Capacity Training at the Ministry of Finance



Graduation at the Ministry of Finance

3. Performance-based Management System—Results Monitoring Report

The Performance Based Management System (PBMS) was designed with stakeholders during development of the project work plan in the first quarter of 2008. Over the course of 2008 the PBMS was modified to streamline indicators, achieve consistency in design with other MCC Threshold Projects, and reflect adjustments in the work plan.

The PBMS tracked performance indicators quarterly. Out of a broader set of 19 indicators and benchmarks, 10 were identified as core and were reported to MCC. Eight of those indicators were quantitative; the other two were originally designed to be drawn from surveys (for Parliament and Procurement) but were replaced by quantitative indicators in the last quarter of 2009. These two indicators were amended after the mid-term revisions to the work plan at the end of 2008.

Baseline data for the PBMS sought to capture the pre-project status of the indicators and most refer to the end of December 2007. Because of the state of VAT implementation in 2007, baseline data for this indicator were from the first quarter of 2008. Baseline data for the level of outstanding tax arrears were also only made available in July 2008. The targetting of indicators for 2008 and 2009 was developed in close collaboration with stakeholders. At the end of 2008, the 2009 quarterly indicators were adjusted based on the trend of outcomes in 2008.

STRENGTHENING TAX ADMINISTRATION

1. Tax Revenue as Share of GDP 2009

Target G\$87 billion, Actual G\$89 billion

Overall strong performance in tax revenue has benefitted from improved recovery of outstanding tax arrears, efficiency gains through streamlined operational procedures and processing, and underlying changes in economic prices and volumes of major imports. Nonetheless, performance in various types of taxes was mixed. VAT collections of G\$23 billion in 2009 were G\$1 billion below the 2008 actual collection. Internal revenue collection (inclusive of income taxes) for 2009 of G\$37 billion was ahead of the 2008 total by more than G\$2 billion but below the GRA target by G\$640 million in 2009. Although Customs revenue was below the PBMS target, it was on par with the GRA budget of G\$7.7 billion and ahead of 2008 by G\$200 million. The overshooting of

the revenue target for the year was due mainly to strong performance in excise taxes, particularly on imports of petroleum products and motor vehicles that brought in G\$7 billion above 2008 and G\$3.4 billion above the GRA budget. The GRA is committed to sustaining strong revenue collections over 2010 as reforms gain momentum and efficiency gains mature in the organization.

2. Reduction in Baseline Stock of Outstanding Tax Arrears 2009

Target Recovery G\$6 billion, Actual G\$8.3 billion

The success in recovery is due in part to the upgraded and restructured debt management function at the GRA, which now has improved access to information through TRIPS and more efficient procedures. The high response rates to notices of assessment also signals improved public perception of GRA's enforcement capabilities.

3. CTA Revenues Collected 2009

Target 8.7 billion, Actual G\$7.7 billion

This result, which reflects a solid performance in import duties, is ahead of the corresponding collections for 2008 (by G\$192 million) but on par with the GRA's budget for 2009. GTCP/IP had targeted collections at G\$8.7 billion for the year based on expectations of the impact of efficiency gains through the implementation of anti-smuggling measures, such as operationalization of new boats and a container scanner. Since the boats and scanner were acquired late in 2009, it will take more time for the full benefit of operational reforms to be realized.

4. Professional Staff in Training Program

Target 100 percent of 520 staff, Actual 548 staff

The project task order targeted 100 GRA officials to be trained. On average, 548 were trained in 2 of 35 courses implemented by GTCP/IP at the GRA, representing over 456 training days. Training was directed at the GRA's professional and technical staff, including all levels of management, and tax and customs officers. Training focused especially on new functional divisions. Staff of the Tax Analysis Unit also benefited from training at the Ministry of Finance.

5. Stock of Refunds Outstanding as Share of Net VAT Collections (acc. total outstanding since January 2008)

Target 6.5%, Actual 6.1%

This indicator has continued to trend downward since the baseline of 17.7 percent in the first quarter of 2008. VAT business processes, including the audit function, have been streamlined to speed verification and processing of refund claims. As a result, the number of audits completed increased by 61 percent over the two-year period. Refund verifications also increased by 16 percent in the same period.

6. VAT Compliance 2009

Target 85%, Actual 78%

This indicator tracks the number of VAT registrants filing in accordance with the legal requirements (i.e. submission of return by the 15th of each month). It was trending upwards over the four quarters of 2008, from a baseline of 68 percent in December 2007 and reaching a high 82 percent at the end of 2008. The slowdown in that trend in 2009—while still an improvement over the baseline by 10 percentage points—is worrisome, particularly considering the target compliance rate of 85 percent. The slowdown may suggest slippages in enforcement. Nevertheless, this matter is receiving the attention of the GRA.

ENHANCING CAPABILITIES IN POLICY ANALYSIS AND ECONOMIC FORECASTING

7. Analysis/Forecast Reports Produced

Target 5, Actual 4

Trainers assigned on-the-job at the Tax Analysis Unit at the GRA as well as the Economic Policy Analysis Unit provided technical assistance that directly benefited the production of economic performance reports. By the end of 2009, GRA had completed a Half-Year Performance Report as well as a 2010 Tax Forecast Report based on models developed during training, and had started an import projection study for 2010. GRA staff also finalized a preliminary VAT performance report in 2009 with technical direction from GTCP/IP. The Ministry of Finance began production of a “model” economic performance report during the training on report writing. This work is still incomplete. The EPAU is expected to complete this in 2010.

IMPROVING PROCUREMENT TRANSPARENCY AND EFFECTIVENESS

8. Procurement Staff Using Revised SBDs

The government is still reviewing the 12 revised standard bidding documents. The Board of the NPTA has approved the Procurement Manual, Procurement Handbook, and Evaluation Criteria Manual for use by all procurement agencies. A training proxy covering documentation prepared by GTCP/IP and consistent with requirements with other donors (World Bank, IDB, and EU) in the PEFA recommendations was therefore used to measure the effectiveness and capacity of public procurement. Specifically, the following personnel received training in the use of the above documents:

- 91 procurement officials
- 19 permanent secretaries (e.g., chairs of agencies’ tender boards and chairs of evaluation committees).
- 49 tender board members
- 104 evaluators

- 15 staff of the NPTA
- 23 Mixed Group of Permanent Secretaries and Tender Board members

IMPROVING CAPACITY FOR PARLIAMENTARY OVERSIGHT

9. Parliamentary Committee Secretariat Staff with improved knowledge in effective use of Parliamentary technical matters and procedures

A baseline survey to measure Parliamentarians' perception of the competence of the Committee's Secretariat was fielded but a low response rate prohibited the use of survey in evaluating this task. Training was used as a proxy indicator. Twenty-two Committee Secretariat staff, 5 researchers, and 3 librarians received training. Parliament is committed to completing the survey in 2010.

REDUCING THE NUMBER OF DAYS TO START A BUSINESS

10. Days Required to Start a Business 2009

Target 30 days, Actual 34 days

An update of this indicator was provided by the World Bank *Doing Business Report, 2010*. Because of the timing of the Bank's annual survey, the new measure of 34 days does not yet reflect the GTCP/IP actions that established a one-stop registration process at the Deeds Registry. The reforms have reduced the number of procedures from 8 to 4 and the number of days to start a business will be reduced from 34 days to 12 after enabling legislation is implemented in the first quarter of 2010.

Table 3-1 provides a summary of the performance monitoring indicators.

Table 3-1
Summary of GTCP/IP Performance Indicator, by Intermediate Project Results

Performance Indicator	Baseline 2007	Actual 2008	Target 2009	Actual 2009
IMPROVED REVENUE GENERATION				
Tax revenue as share of GDP	35.5% (G\$77 b)	33.4% (G\$79 b)	35.3% (G\$90 b)	34.8% (G\$89 b)
Reduction in stock of outstanding tax arrears (G\$7.4 billion as of July 2008)	N/A	41% G\$3 billion	81% G\$6 billion	113% G\$8.3billion
CTA revenue collected	G\$8.2 b	G\$7.5 b	G\$8.7 b	\$7.7 b
Percent of professional GRA Staff participating in training	30%	38% (199)	90% (468)	105% (548)
Stock of refunds outstanding as share of VAT collections	17.7%	8.5%	6.5%	6.1%
VAT compliance ratio: % filers/active registrants	68%	82%	85%	78%
ENHANCED EXPENDITURE MANAGEMENT AND CONTROLS				
Number of analysis/forecast reports produced	1	0	5	4
No. of procurement personnel trained in the procurement law, procurement manuals, procurement handbook and evaluation criteria and guidelines *	N/A	N/A	100	331
STRENGTHENED FIDUCIARY OVERSIGHT				
No. of Parliamentary clerks/researchers trained in supporting fiduciary oversight issues	0	N/A	17	30
IMPROVED BUSINESS FACILITATION				
Number of days required to start a business	46	40	30	34

4. Counterpart Project Support

The Cabinet approved the government's MCA Steering Committee in March 2008 and mandated it to provide oversight and policy guidance for the Threshold Country Plan. The committee was comprised of the heads of agencies participating in the project and included representation from the Office of the President in the form of the Presidential Advisor in Governance, as well as the Chief of Party of the GTCP/IP. The committee was pivotal in ensuring interagency coordination, in monitoring counterpart commitments, and in facilitating policy decisions and timely response to implementation issues.

Under the US-Guyana Governments Development Assistance Grant Agreement, the Government of Guyana committed to expend US\$3.604 million to support the Guyana Threshold Program. By the end of December 2009, it had committed US\$5.950 million, of which more than 70 percent has been expended. These funds are helping to strengthen the GRA's anti-smuggling and general enforcement capabilities. GTCP/IP reported on progress in counterpart actions relating to major capital works and procurements made by the government for the GRA. By the end of 2009,

- GRA had rehabilitated its Marine Operations Unit with berthing facilities in Georgetown at a cost of US\$475,000 to port the three boats procured at a total cost of US\$200,000. An additional US\$12,880 was expended to acquire trawlers and other accessories for the boats. The Marine Operations works are expected to be completed by May 2010.
- The construction of the new state warehouse at Eccles was near completion at a total cost of US\$482,000. Additional equipment and machinery (including security cameras and a generator) have been procured at a cost US\$215,000. A small number of auxiliary service buildings will be completed in 2010. The site is expected to be operational by March 2010.
- A container scanner had been procured at a cost of US\$1 million for use at the new state warehouse. It is being assembled and is expected to be in operation by June 2010.
- Another US\$457,000 had been expended to strengthen administration and enforcement through the rehabilitation of strategic regional offices (including at Lethem, Charity, Kurupakari, Crab Island and New Amsterdam), and a boathouse (at Charity) and the acquisition of IT and other equipment, gears, and motor vehicles.
- The Government had also allocated funding for a new headquarters for the GRA to be completed by June 2010. This new building, which will cost more than US\$3.5 million, will allow for the consolidation of the Georgetown-based tax offices. It will also improve efficiency and productivity and lower the cost of administration by reducing asset loss, maintenance, and transportation cost.

5. Success Factors

The GTCP/IP was successfully implemented in two years despite an ambitious work program made more so by the imperatives revealed by the diagnostic phase. In achieving success, as indicated by the objectives met and outcomes realized (described above), the project also overcame many challenges typical of the policy environments of developing countries: human resource constraints, reform fatigue, and bureaucratic inertia. GTCP/IP began addressing such challenges early on, which was certainly a factor in project success. Below we highlight other success factors and the lessons learnt through implementation.

DESIGN ELEMENTS

Government Ownership

Success in meeting objectives can be attributed first to the design of the Guyana Threshold Program. The program was fully owned by the government and the government remained committed and accessible for consultation throughout the program. The work program itself was developed at the inception workshop in January 2008, where senior staff of participating agencies reviewed the Guyana Threshold Country Plan and discussed its relevance and applicability to their reform challenges and objectives. The workshop also signaled the government's commitment to the program.

Shared Monitoring

The performance-based management system (PBMS) was developed alongside the work program. The system provided for shared monitoring of activities by stakeholders and GTCP/IP, ensuring transparency and accountability for results. The GRA, with more than 60 percent of performance indicators under its purview, assumed full responsibility for monitoring the program as a management function through its Project Execution Office.

USAID and Government of Guyana Collaboration

The program also benefitted from exceptional collaboration between the USAID and the Government of Guyana, particularly in the design phase. As a result, GTCP/IP benefitted from strong administrative and technical support from the USAID/MCC and policymakers in the Government of Guyana.

Enhancement of Existing Reforms

The Guyana Threshold Country Plan was also designed to enhance ongoing reforms in fiscal policy and business facilitation. GTCP/IP consulted extensively with donors and other project teams that worked with the participating agencies.

Coordinating with other donor agencies was crucial as it allowed leveraging of GTCP/IP resources. GTCP/IP's accomplishments relied extensively on previous donor work in the country, especially work that overlapped with the thematic areas funded by the Inter-American Development Bank, the European Union, and the World Bank. Areas of collaboration in this respect were as follows:

- ***Deeds Registry.*** The IDB-funded Support for National Competitiveness Project is implementing reforms to create a more supportive business environment.
- ***Parliament.*** The IDB-funded FFMP and the Canadian Cooperation Fund (CCF) were also implementing related reforms. The FFMP supported the provision of IT infrastructure while the CCF provided equipment and training to reestablish the Hansard Department at the Parliament office.
- ***Ministry of Finance/ NPTA (Procurement).*** In 2007, the EU, IDB, and World Bank had collaborated on the Public Expenditure and Financial Accountability (PEFA) study in Guyana, and the World Bank and the IDB completed a Procurement Systems Assessment Report (PSAR). These reports, especially the PSAR, informed GTCP/IP's diagnostic assessment of the public procurement system and action plan for resolving capacity issues in the system.
- ***GRA.*** The IDB-funded FFMP provided technical support in developing and installing the TRIPS system and supported organizational restructuring and planning until June 2008.
- ***GRA Customs Operations.*** Under the IDB-Funded Support to National Competitiveness Project, the IDB is providing support to the Government of Guyana in improving its trade facilitation systems, agencies and practices. These efforts will include modernizing the Customs Administration and reducing processing time for imports and exports.

PROJECT IMPLEMENTATION

Flexible Work Planning

The success of GTCP/IP is also attributable to work plan flexibility. The diagnostic phase allowed for needs assessment, policy reviews, stakeholder consultations, and task validations with working groups in the agencies and the Steering Committees. The finalization phase allowed for proposed activities to be modified to respond more effectively to recommendations from the diagnostic studies. At the end of the first year counterpart agencies again reviewed the work plan in a holistic manner. Throughout implementation, GTCP/IP remained sensitive to the absorptive capacities of agencies and to the impact of reforms to ensure effective reform sequencing and value for money invested in reform. This combination of flexibility and sensitivity reinforced stakeholder ownership and proved critical in the implementation of the GRA training program, which absorbed more than 400 training days (6- hour days). When GRA staff became strained by multiple commitments course schedules were adjusted to accommodate staff workloads. In late

2009, it became clear that some courses could not be implemented given these constraints and these had to be cancelled (as described above).

Persistence and Persuasion in Seeking Consensus

Every reform requires managing change. GTCP/IP assumed this task as an integral part of implementation, identifying reform champions in stakeholder agencies to maintain reform momentum.

Regular Meetings of Steering Committees

GRA and GTCP/IP set up a Steering Committee in the first weeks of the project. This committee met at least once each month to review progress. Led by the Deputy Commissioner General, the committee consisted of key senior staff and often involved other functional heads in meetings when their areas were being discussed. The Chief of Party of GTCP/IP and the Training Coordinator also attended these meetings. The MCA Steering Committee met less frequently but often enough to ensure continuous momentum. The GRA Training Committee, also attended by the Training Coordinator of GTCP/IP, was a forward looking committee that sought to establish procedures and policies for training delivery and evaluation. Apart from these committees, other working groups were assembled and met regularly to ensure progress in implementation. These included groups that targeted human resources policy review, a multi-agency stakeholder group that oversaw implementation of the one-stop shop registration facility at the Deeds Registry, and an implementation committee for the upgraded Library at Parliament. These committees and groups worked together to improve communications, facilitate full participation by key stakeholders, and ensure effective project implementation.

Good Quality Technical Personnel, Local and Regional

GTCP/IP was able to attract good quality local and regional consultants for short-term assignments. These professionals were cost-effective, equipped with local knowledge, and highly adaptable to Guyana's policy environment. Interactions with staff at participating agencies progressed quickly as the consultants required very little time to grasp fundamentals and nuances—a must for a project with such a short timeline. Consultants were well briefed before traveling to Guyana and the project deliberately sought professionals with more experience in the region and in Guyana.

POSITIVE SPILLOVERS

Careful project design limited such unintended consequences as clashes with other donor programs or crowding out of government's own actions at the agencies. Instead, GTCP/IP spurred on existing reform drives at agencies. At the Deeds Registry, where the IDB's Support for Competitiveness Project planned to strengthen subregistries outside of Georgetown, the impetus for a one-stop shop imparted urgency to the subregistry intervention. Likewise, GTCP/IP's workshop on the Revised Kyoto and SAFE frameworks prepared Customs stakeholders for reforms to establish a single window for business and trade facilitation.

The GTCP/IP also opened up avenues for further reforms, some of which are imperative if the benefits of the Threshold Program are to be fully realized. See Section 6 below.

GTCP/IP AND THE FISCAL DEFICIT IN GUYANA

The rationale for the Guyana Threshold Country Program is to improve Guyana's fiscal performance as measured by the MCC's fiscal indicator—a three-year moving average using the last three actual annual data points. As tracked by the MCA, however, the indicator does not capture the period of GTCP/IP implementation. Because the GTCP was not expected to have a measurable impact within two years the fiscal deficit was excluded from core performance indicators in the PBMS. Instead, tax revenue collection was used as a proxy. Tax revenue collection reflects only part of the fiscal story but does provide for a more direct measure of project activities with regard to the project goal.

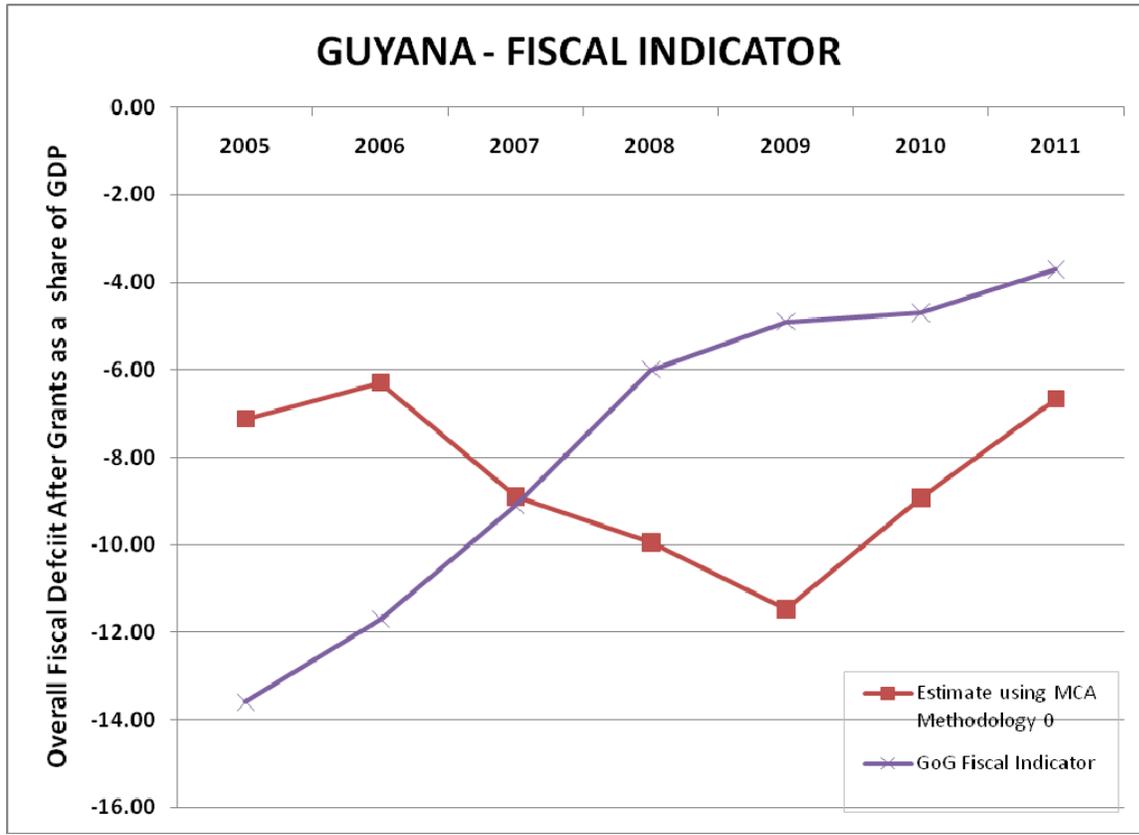
Still, GTCP/IP was designed to lower the deficit in the medium term by holding expenditures below the rate of increase in revenue, as follows:

- Improving tax administration and anti-smuggling measures to generate revenue.
- Strengthening the government's capability to design and implement fiscally sustainable programs through the Tax Analysis Unit at the GRA and the EPAU at the Ministry of Finance.
- Providing a macro model to aid macroeconomic and fiscal programming for the medium term, and enabling effective and efficient government spending through improvements in the public procurement process.
- Improving the quality of government spending through more transparent and accountable public procurement.

The project's secondary objective of facilitating business development will also improve the country's fiscal stance over the long term as investment expands and businesses grow, become profitable, and meet tax obligations.

As tracked by the Ministry of Finance, the country's fiscal deficit improved modestly since 2005. Figure 5-2 compares the government's fiscal indicator, using actual annual data for 2005-2009 and projections for 2010-2011, with the MCA indicator, as defined above. The deficit is projected to improve to dip below 4 percent of GDP by 2011. The MCA indicator, which uses lagged years, continues to reflect the impact of Guysuco investments until 2009 before improving from 2010.

Figure 5-2
 Guyana Fiscal Indicator, Government of Guyana and MCA Data



The evolution of the fiscal deficit indicator depicted here masks another story of the rebasing of Guyana’s GDP. In 2009, the Government of Guyana completed a study that identified and measured the under-recording of official economic activity. The study’s findings and recommendations were accepted by the government and announced in the 2010 budget.

6. Managing Risks and Sustaining Reforms

To meet its medium-term goals for fiscal sustainability and fully realize the benefits of the GTCP/IP, Guyana must sustain reforms initiated under the program. Risks include

- Loss of interest, commitment, and momentum on among stakeholders, from policymakers through to staff.
- Inadequate budgets for maintaining equipment, upgrading software, and retaining staff.
- Failure to sustain staff capacities, leading to loss of knowledge and lack of skill relevance.
- Failure to retain key staff within the component agencies.
- Poorly designed follow-on programs that do not build on GTCP/IP actions and that crowd out benefits or replicate previous work.

GTCP/IP worked with counterpart agencies particularly in the last half of 2009 to make sustainability integral to program implementation and close out. The actions described below will help sustain program benefits and future reforms.

INSTITUTIONALIZE REFORMS

Reforms can be institutionalized by having agencies build the ongoing implementation of strategic actions into their work plans for 2010. Most agencies already have multiyear plans to guide them in implementing reforms, notably in strategic planning, training programs, and integrity building. At the GRA, this planning is being facilitated through the Planning and Analysis Unit and the Project Execution Unit. In particular, staff who are now trained as trainers or who are appointed to specific implementation action committees (e.g., Integrity Building or project planning for the Revised Kyoto Convention and SAFE Framework) must be recognized as such and have their job responsibilities adjusted accordingly. In this regard, committees that functioned under the GTCP/IP project must be sustained and supported by their agencies. The GRA Training committee is to be reformulated as a reform action committee for this very purpose.

INSTITUTIONALIZE TRAINING AND CAPACITY BUILDING

The GRA has already taken steps to ensure that skills are continually built and not lost. A new training policy was drafted and a training committee will oversee implementation. Thirty-one GRA staff are to be certified as master trainers and be the agents for continual capacity

development. The Ministry of Finance also has a multiyear training plan for the EPAU as does the NPTA. Further, the NPTA will partner with the government's training agency at the Public Service Ministry to mainstream the procurement training program across the government. The government will need to provide some type of incentive to retain newly trained personnel working.

MAINTAIN MOMENTUM THROUGH BUDGETARY COMMITMENTS

The impetus to sustain reforms must come from agency leaders and policymakers. In this regard, the government must ensure adequate budgetary resources that are delinked from the previous year's allocation and responsive to new needs. Policymakers must clarify priorities for progress so donors and implementing partners can collaborate on common goals more effectively.

Counterpart agencies have committed to making appropriate provisions in their 2010 budgets for (1) training to implement planned programs, (2) maintenance of equipment and updating of software, (3) procurement to keep library /resource materials current, and (5) staffing to fill current gaps and free trained officers to take on new responsibilities.

SECURE TECHNICAL ASSISTANCE

GTCP/IP, through its partnership with the government and stakeholders in the donor community, has identified specific reform tasks that will require technical assistance beyond 2010 if benefits are to take root. The areas identified are as follows:

- ***Document Management and Archiving System.*** There is a tremendous need to digitize manual records and filing systems to facilitate storage, speed of retrieval, and security. GTCP/IP digitalized the Parliament Hansards, the Deeds Registry business records, and the GRA-Customs declaration. These efforts could be expanded to cover more years or more types of records.
- ***Customs Modernization.*** Making voluntary compliance a part of Customs modernization has been initiated under GTCP/IP but will require technical support to move forward.
- ***Capacity Building.*** Staff training must continue intensely over the next two years and then be sustained internally thereafter.
- ***The Five-year Tax Reform Plan.*** The reform plan spelled out measures to address weaknesses in the tax system that impede efficiency and revenue collection. This plan must be supported and implemented. Some actions have already been implemented or advanced under GTCP/IP, such as the Draft Tax Administration Act.
- ***Procurement.*** The PSAR identified a broad menu of reform actions, some of which GTCP/IP completed. Other measures to address transparency, effectiveness, and accountability in the use of government resources must also be implemented. For example, more documents must be standardized to further improve procurement efficiency and transparency, and the NPTA database and MIS must be further developed and e-procurement supported.

7. Government Assessment of the Guyana Threshold Country Plan

The Government of Guyana sees the Threshold Country Plan as exemplifying successful and concrete reform projects. The government submitted the Threshold Country Program Proposal to the Millennium Challenge Corporation and signed an agreement with USAID for its implementation in August 2007. The main partners in the GTCP/IP were the Ministry of Finance, the Guyana Revenue Authority, the Deeds Registry, Parliament and Go-Invest, the Ministry of Finance, and the National Procurement and Tender Administration.

WORKSHOP METHODOLOGY

The Government of Guyana's report was informed by a workshop that took place on January 7-8, 2010. The workshop brought together stakeholders, including the GTCP/IP, the executing agency, donor agencies, and USAID to gather consensus-based feedback on program for this final report. The Minister of Finance, who is also the Chairman of the MCA Steering Committee, and the USAID Mission Director provided opening remarks. About 90 senior staff from all participating agencies attended. Seven break-out groups formed at the workshop, each with a designated scribe, leader, presenter, and GTCP/IP facilitator.

ASSESSMENT

In assessing the implementation of the Threshold Country Plan, the government looked at 8 areas:

- Program design
- Work plan formulation
- Program execution
- Challenges
- Results/benefits
- Lessons learned
- Sustainability
- Way forward.

Program Design

An innovative feature of the Threshold Country Plan was its design. The government designed the plan in consultation with all key stakeholders. This allowed for the plan to be built on reforms essential to existing work. Importantly, from the beginning, the government owned the process and this provided for the full involvement of all partners.

Work Plan Formulation

One of the best contributions to implementation was the retreat organized for participating agencies in the first week of the program. The purpose of the retreat was to decide on a 2-year work plan based on the approved program. As implementation proceeded, the plan was adjusted and key areas not initially or sufficiently included in the program were considered for inclusion. The GRA, Parliament, and to a lesser extent NPTA benefited from continuous review and adjustment of the work plan.

Program Execution

GTCP/IP demonstrated professionalism, managerial capacity, and common sense in implementing the project. Working closely with higher and mid-level staff, the project unit sustained interest in the project and project momentum. The steering committees that were established, particularly at the GRA, allowed agencies to constantly communicate to staff on major restructuring, curbing dislocation and boosting staff morale. And by including staff of partner agencies in its management meetings, the government was continuously informed of upcoming developments, something which minimized the uncertainties of program implementation. The recruitment of local and regional consultants who understood the local environment also contributed to effective implementation. In addition, good interagency cooperation proved especially helpful in establishing the one-stop-shop business registration. Nevertheless, (1) post training follow-up was weak; (2) notification of upcoming activities was sometimes tardy; and (3) implementation was sometimes not sensitive to staff work programs.

Challenges

In spite of excellent program execution, the following serious challenges hindered seamless implementation:

- Staff constraints.
- Slow decision making and responsiveness on the government's side.
- Often weak infrastructure support, including faulty equipment and underprepared space.
- Mixed quality of consultants.
- Slow execution of the needs assessment.
- External threats, including power outages, TRIPS releases, and staff transfers.

Results/Benefits

Within a brief span of two years, the Guyana Threshold Country Plan achieved phenomenal results. Factors that contributed to these impressive results were as follows:

- Clearly articulated project objectives.
- Improved staff skills combined with expanded knowledge and technical capacities.

- Improved customer relations.
- Improved data management, accountability, and transparency.
- Computer hardware/software that complemented operational and administrative work.

Major beneficiaries of the Guyana Threshold Country Plan include

- Accountants and the private sector that deal directly with the GRA.
- Investors that deal with the Deeds Registry.
- Lawyers who prepare incorporation forms.
- Business that have to register every year.
- Contractors and consultants active in procurement.
- Parliamentarians and committee staff that use the parliamentary library and Hansard Record.
- Potential investors anxious to know of opportunities in various sectors and who depend on Guyana Office of Investment for such information.

Lessons Learned

Over the two years of project implementation, government counterparts learned important lessons that will influence future government and donor interventions. In particular, it has become abundantly clear that

- Training programs must be sensitive to the initial knowledge and skills of staff as required by their work plans;
- Post-training follow-up is essential;
- Open communication requires regular meetings, consultations, and dissemination of information;
- Program planning and design are critical;
- Program design must not neglect human resource issues; and
- Major stakeholders should be involved in project design at the departmental/unit level.

Sustainability

To sustain the reform effort, the government strongly believes that it must maintain momentum and high-level commitment to a clear reform agenda. If reforms are not completed and consolidated momentum could be lost. Therefore, the government, in consultation with various agencies involved in the MCA program, has identified gaps that must be closed to ensure progress (see Way Forward, below). Donor support will be necessary to complete the next phase of reforms and to ensure Guyana benefits fully from the Threshold Country Plan intervention. To help sustain reforms, the government has committed to

- Allocating budgetary resources for equipment maintenance and continued training,
- Institutionalizing various committees formed under the Guyana Threshold Country Plan, and
- Implementing multiyear strategy plans

The Way Forward—Closing Gaps and Consolidating Reforms

The accomplishments of the Guyana Threshold Country Plan are many but serious gaps remain in various agencies, as follows:

Parliament. To consolidate reforms undertaken by the Threshold Country Plan it is critical that remaining Hansard Records and all Committee Records be digitalized and posted on Parliament’s website.

NPTA. Remaining reforms include

- Ongoing training, including in the use of new SBDs.
- Development of a document management system.
- Formulation of debarment proceedings under the regulation.
- Feasibility study on e-procurement.
- Preparation of new laws to facilitate e-procurement.
- IT upgrades with reference to the above.

Deeds Registry. Critical reforms include digitalization of land records (titles), trademark records, and intellectual property rights; and uploading of such records and data to the registry server and website.

Go-Invest. Consistent with indicators for ease of doing business and facilitating local and foreign investment, the following reforms are critical:

- Development of one-stop-shop of all business permits and licensing.
- Reforms of legislative, administrative, and regulatory arrangements to reduce the number of procedures in agencies issuing licenses/permits.
- Development of internal websites to allow for information sharing, and development of standard forms and a database.
- Development of an external website to allow for electronic transactions and ready access to information on the status of applications.

When completed, the one-stop-shop will simplify licensing and permitting by allowing for better interagency coordination, development of single database, and reduction of investors’ transaction costs.

GRA and Ministry of Finance. Although investment in training has been substantial, the nature and complexity of technical training will continue to require, in some cases, expert intervention in sustaining capacity.

SUMMARY

Although many challenges were encountered in implementing the program—and the brief two-year timeframe was one of them—results were impressive. Government ownership, proper planning, continuous engagement with partners and leveraging of other donor resources all contributed to project success. Now the key issue is consolidating and securing these gains. While the government is committed providing resources and using existing technical cooperation grants

to maintain reform momentum, additional resources from the donor community will be necessary. To this end, it is anticipated that a thorough review of this report will begin the process of engagement in consolidating and deepening the recent reforms under the Guyana Threshold Country Plan.

Appendix A. Program Tasks

Task 1. Develop and Submit a Work Plan

Task 2. Strengthening Tax Administration

- 2.1 Reforming GRA headquarters
- 2.2 Developing an integrated domestic tax administration
- 2.3 Strengthening Customs and Trade Administration
- 2.4 Train GRA Officials

Task 3. VAT implementation

- 3.1 Review of tax reforms
- 3.2 VAT Education and Publicity Programs Fully Operational

Task 4. Create Tax Policy and Forecasting Analysis Capability

- 4.1 Creation of a Tax Policy Unit at GRA
- 4.2 Creation of an Economic Policy Analysis Unit at MOF

Task 5. Improve Expenditure Planning, Management and Controls

- 5.1 Macroeconomic modeling
- 5.2 Improve procurement transparency and effectiveness

Task 6. Empower and Create Capacity in Two Principal Parliamentary Fiduciary Oversight Committees

- 6.1 Build Capacity of the ESC and PAC
- 6.2 Build capacity of the Committees Secretariat

Task 7. Business Registration and Incorporation

- 7.1 Computerized link-up of the business records database of GRA and the Deeds Registry
- 7.2 Extension of the investment facilitation office at Go-Invest

Task No., Objectives	Tasks, Subtasks, and Activities	Outputs
2. STRENGTHENING TAX ADMINISTRATION		
2.1 Reforming GRA Headquarters		
Organizational, institutional, management and capacity building arrangement to support effective tax administration	Prepare a plan for improving tax administration including interface among departments, restructuring GRA head quarters	
	Design & implement an organizational structure of the Human Resource Division (HRD) along functional lines to avoid overlapping and duplication	New organizational structure in place with a functioning HRD
	Develop and implement a comprehensive system comprising of service level agreements, employment contracts, performance management and evaluation systems, compensation packages, staff training and development programs and career development and advancement programs	Comprehensive human resource system in place
	Restructure departments and units along functional lines where appropriate to take advantage of the TRIPS currently under implementation	Transformation of roles and responsibilities of departments and agencies
	Implement integrated systems for administration and support functions at GRA	Merger of common support functions (administration and finance) across tax systems
	Assist to establish Change Management Unit at GRA	Functional Change Management Unit in operation
2.2 Developing an integrated domestic tax administration		
Procedures and systems to support effective tax administration and improved revenue performance	Design & align business systems, processes and procedures along functional lines to achieve effectiveness of key operations including enforcement, debt management and audit in line with TRIPS	TRIPS streamlined along functional lines in various departments and units of GRA
Increased tax compliance & reduced administration costs for collections and enforcement	Assess the following areas to determine what further assistance is necessary:	Integrated business systems and processes clearly defined
	Categorize taxpayers based on risk assessments and implement priority recommendations	Priority recommendations implemented for cost effective and efficient tax administration
	Track tax collections using TRIPS and bank accounts	Improved management system in place and increased tax collections
	Develop a criteria to identify the risk base of taxpayers using data such as type of goods imported, taxes paid, method of identification used for audit or examination	Risk management criteria and procedures implemented
	Reorganize audit functions to facilitate large taxpayers including computerized VAT audits and multi-national corporation audits	Integrated procedures for conducting large tax audits

Task No., Objectives	Tasks, Subtasks, and Activities	Outputs
	Recruit and train staff to conduct various audit functions	Specialised auditors in place
	Link the LRO to the TRIPS	LRO fully integrated
2.3 Strengthening Customs and Trade Administration		
Reduced tax evasion and smuggling & Increased tax collection	Procure boats and other enforcement tools including communication equipment	Equipped and functional anti-smuggling unit in place
	Construct and/or lease a warehouse for smuggled goods	Operational state warehouse for physical control of confiscated goods
	Develop a system to detect and address false invoice including price databases, training sector experts, and reviewing and enforcing penalties and developing mechanisms for cooperation with customs services of exporters' countries	Operational price database developed, trained sector experts and penalties enforced
	Establish a unit including defining its roles and responsibilities, job descriptions, and training staff to conduct post clearance audits	A functional post clearance audit unit
	Procure equipment hardware/software to link GRA to License and Revenue Office	Equipment procured, installed and operational
2.4 Train GRA Officials		
1. Improved technical capabilities for tax administration 2. Coherent support provided to human resource development 3. Ensure sufficient and ready availability of required skills in various functions 4. Improved retention of skilled staff	Develop a systematic plan and comprehensive training plan for GRA	
	Provide training to: (i) senior management of GRA and staff of HRD in support of reorganization, (ii) GRA staff at all levels of service, including (iii) staff from the Trade and Customs Administration	
	Conduct more detailed needs assessment by unit	Complete a comprehensive training plan for senior management of GRA
	Identify areas for training and complete a training plan by unit	Complete training materials for GRA
	Recruit training resources	
	Execute training plan	Complete training of at least 60 (??) senior managers
	Training of trainers particularly in the areas of intelligence, enforcement, planning & analysis, risk management, valuation, TRIPS, audit techniques & procedures for sector audits	
	Develop training materials	Training manuals completed for key departments and agencies
	standard course materials	
manuals for training trainers		
Develop a Certification system for training		

Task No., Objectives	Tasks, Subtasks, and Activities	Outputs
3. VAT IMPLEMENTATION		
3.1 Review of tax reforms		
1. Actions and recommendations build on existing reforms to support the GoG fiscal objective 2. Sustained increase in tax revenues 3. Internal systems and procedures support effective VAT implementation	Develop a plan with actionable recommendations to enhance VAT implementation - Deliverable #4	
	Conduct a comprehensive review of the tax regime using as a basis reports and tax legislations now in force	Report of the tax system with recommendations completed
	Review VAT revenue performance and provide recommendations for:	Review of the VAT revenue performance completed
	Field audit performance	
	Comprehensiveness of registration	
	Implications for other taxes and tax rates	
	Management of stop filers and debt collection	
	Identify procedures and systems that require simplification including refund credits and management, review of survey of taxpayers on key issues of post implementation, and registration and deregistration processes, provide recommendations and begin implementation of key recommendations	Simplified systems and procedures that improve VAT compliance
	Assess and plan integration of VAT functions with Income Tax and Customs Administration	Integrated Plan completed
Begin implementation of integration plan	Functions of VAT administration streamlined into the tax system	
3.2 VAT Education and Publicity Programs Fully Operational		
1. Sustained and increased tax compliance 2. Improved public understanding and perception of VAT	Conduct a baseline and repeated surveys of tax payer compliance, understanding and attitude towards VAT	Survey reports completed
	Develop VAT post implementation action plan for education & publicity	Public education action plan completed
	Begin implementation of VAT post implementation action plan	A 6-month action plan implemented
4. CREATE TAX POLICY AND FORECASTING ANALYSIS CAPABILITY		
4.1 Creation of a Tax Policy Unit		
1. Developed analytical capacity to inform policy making at MoF and provide for revenue	Preparation of plan for Tax Policy Unit including roles, responsibilities and outputs of the Tax Policy Unit - Deliverable #6a	
	Define the roles, responsibilities and outputs of the Tax Policy Unit	Mandate of Planning Unit expanded to cover Tax Policy Analysis.
	Develop job descriptions, work programs and training plans for the unit	

Task No., Objectives	Tasks, Subtasks, and Activities	Outputs
forecasting 2. Robust, relevant and reliable data systems in place	Define data requirements and data availability at GRA	
	Recruit staff	
	Implement staff training program	
	Procurement of equipment, software & hardware for the newly established unit	
4.2 Creation of an Economic Policy and Analysis Unit		
1. Developed analytical capacity to inform policy making and provide for revenue and economic forecasting 2. Robust, relevant and reliable data systems in place to respond to analytical needs	Preparation of Plan for Economic Policy Analysis Unit including roles, responsibilities and outputs of the Economic Policy Analysis Unit at MoF - Deliverable #6b	Economic Policy Analysis Unit established and operational
	Develop job descriptions, work programs and training plans for the unit	
	Define data requirements and data availability at MoF	
	Recruit staff	
	Implement staff training program	
	Procurement of equipment, software & hardware for the newly established unit	
5. IMPROVE EXPENDITURE PLANNING, MANAGEMENT AND CONTROLS		
5.1 Macroeconomic Modeling		
Macro-economic model that supports economic analysis, planning and forecasting functional at the MoF	Extend the existing macroeconomic model	A functioning macroeconomic model
	Develop comprehensive tables to accompany the macro model	
	Train staff in economic analysis, tax policy analysis, revenue forecasting and macroeconomic methods	
5.2 Improve procurement transparency and effectiveness		
1. Procurement officials and related personnel fully informed and knowledgeable on	Recruit additional staff for the NPTA	6 Technical Staff recruited at NPTA (2-MIS, 1-trainer and 3-administrative)
	Provide training to new NPTA Staff (training covering regulatory framework and tender procedures, use of SBDs, RFPs, Eval. Formats, etc)	NPTA Staff trained in standard procurement operating procedures
	Develop 3-tiered certified training program for procurement personnel at all levels	3-tiered certified procurement training program completed

Task No., Objectives	Tasks, Subtasks, and Activities	Outputs
procurement law, regulations, procedures and practices and able to apply this knowledge effectively 2. Timely preparation completed for introduction of e-procurement 3. Public informed and knowledgeable on procurement rules and practices and able to apply this knowledge effectively 4. Reduce cost of procurement	Advanced (Board, Secretariat, Ministries, Regional Bodies)	
	Intermediate (Secretariat, Ministries, Regional Bodies, District, Agencies, Public (bidders))	
	Basic (Ministries, Regional Bodies, District, Agencies, Public (bidders))	
	Develop 2-year training program and implement training for procurement personnel at all levels	2-year training program developed and implementation started
	Review and analyze MIS in preparation for E-procurement	Report on MIS identifying strengths and weaknesses and next steps for improvement
	identify deficiencies	
	develop a workplan to address deficiencies	
	Identify and procure equipment and other resource needs (IT hardware, software, services)	Procurement list of equipment and services and procurement plan
	Conduct a review of the legal system in preparation for E-procurement	Report on assessment of legal framework in preparation for E-procurement including draft recommendations and amendments for implementation
	Develop an e-procurement strategy and action plan	E-procurement strategy and action plan
Develop a procurement public relations strategy including provisions for E-procurement	Public relations strategy for procurement	
Develop 3 modular self instruction centres using audio visual learning	3-modular self instruction centres	
6. EMPOWER AND CREATE CAPACITY WITHIN TWO PRINCIPAL PARLIAMENTARY FIDUCIARY OVERSIGHT COMMITTEES		
6.1 Build Capacity of the ESC and PAC		
1. Improved oversight of government expenditures and related policy 2. Improved public awareness and perception of government spending and fiduciary oversight	Develop analysis & protocols, operational manuals and procedures for the functioning of the PAC and ESC - Deliverable #7	O&M manual prepared
	Develop and implement a training program in the new protocols, operational manuals and procedures	ESC & PAC staff trained on O&M procedures and protocols
	Conduct 4 workshops/seminars and polls	Workshops conducted

Task No., Objectives	Tasks, Subtasks, and Activities	Outputs
6.2 Build Capacity of the Committees Secretariat		
Provide technical support to the operations of the PAC and ESC	Complete a needs assessment for the secretariat	Report on the findings and recommendations of needs assessment
	Recruit additional staff	Staff recruited
	Define roles, responsibilities and outputs	
	Redefine work programs and job descriptions to accommodate the work of parliament, in particular the PAC & ESC	Work program developed, including clear definitions of roles & outputs
	Develop and implement a 2-year training program	2-year training program finalized & implementation begun
	Procure IT hardware, software and workstations	IT hardware, software & workstations procured, installed & operational
7. BUSINESS REGISTRATION AND INCORPORATION		
7.1 Computerized link-up of the business records database of GRA and the Deeds Registry		
System support in place to support reduced time and costs to starting a business	Develop analysis and detailed plan for the organizational and operational integration of the databases of Deeds Registry with that of GRA - Deliverable #8	Assessment Report and Work Program
	Conduct systems analysis and deliver a prototype. Output is a prototype that is on paper. i.e. architecture of the two agencies, compatibility of the two parent databases	System integration prototype designed to allow for migrated and linked processes.
	Design software and hardware specs.	Specifications and architecture designed and installed
	Deliver Equipment Procurement Plan	Equipment/Procurement procured and installed
	Initial System Configuration	Agreed phased data migration and configuration in progress
	Conduct database integration of GRA and Deeds Registry Databases	Agreed phased database integration completed
	Support agencies in designating and establishing a system for maintenance and security	System established and operational
	Develop Manuals and Learning aids	Manuals and other learning aids developed and in use
	Conduct Training at both agencies on system maintenance	Training sessions completed
	Implement other recommendations from systems analysis	TBD
7.2 Extension of the investment facilitation office at GoInvest		
1. GoInvest strengthened to	Develop plans for remodeling GOINVEST into a one-stop shop	
	Assess status of current reforms to Go Invest and determine assistance as necessary including in the	Recommendations for Facilitation unit at Go-Invest integrated to Go-Invest's

Task No., Objectives	Tasks, Subtasks, and Activities	Outputs
fulfill its mandate in investment Facilitations 2. Reduced time and cost for starting a business	following areas:	operational Strategy
	Recruit Staff as necessary	(Staff hired)
	Retool website to reflect improved facilitation	Website upgraded to reflect improved facilitation
	Conduct analysis of Doing Business vs. PSC study	Analysis & Presentation to Go-Invest leadership
	Develop Plan for National SME Strategy	Plan/National SME Strategy Document
	Prepare a hand-out on current registration procedures affecting SME sector	Brochure/flier prepared
	Conduct SME Investor Roadmap or SME Survey (deep focus on licensing and tax compliance)	Investor Roadmap/Baseline Survey conducted
	Establish a database and plan for SME information	SME Database established
	Prepare a report to establish a Go-Invest quarterly newsletter and submit first one	Report and Newsletter completed
	Conduct on-the-job training for business report writing. Submit writing manual.	Manual Completed and in use
	Create 3 national investor sector profiles for (i.e.) Mining, Fisheries, Tourism	Sector Profiles completed and in use
	Establish business counseling service delivery at Go-Invest	Organizational chart and functions of the unit agreed
	Prepare MOU to strengthen inter-agency coordination	MOU Agreed
Implement remaining recommendations as needed from bullet one above	TBD	

Appendix B. Meeting Agendas

September 28-September 30, 2009

Time	Details Of Meeting
Day 1-Monday - September 28, 2009	
11:45	In-briefing Overview of Agenda and meeting objectives
12:00 PM	LUNCH: with Participants by Coby Frimpong Counterpart and MCA Steering Committee
1:30 PM	Meeting with USAID -Project Overview Carole Horning, Mission Director David Brunnell, MCC Guyana Threshold COTR Coby Frimpong- Chief of Party
3:30 PM	Visit to Project Office
4:00 PM	Ministry of Finance Presentation
4:30 PM	Courtesy call on Minister Singh
4:30 PM – 6:30 PM	Reception with Ministry of Finance Senior officials
DAY 2 - TUESDAY - September 29, 2009	
8:00	Breakfast with Senior GRA officials
9:00 AM	Guyana Revenue Authority Presentations Tax and Customs modernization efforts- (Reorganization of the GRA, implementation of reorganization, and capacity training.) Presented by two officials, one for Customs and another one for tax. Roundtable with personnel that have been trained at the GRA, 25 people.
10:45	Break
11:00	Site visit to GRA Library/Training room Site visit to the GRA filing room Site visit to the warehouse in Eccles (if time permits)
12:00	Lunch with Parliamentary counterparts
1:00 PM	Parliament Presentation Site visit to Parliament Library Site visit to new Hansard Office

Time	Details Of Meeting
	Site visit to the Hansard Project Office Meeting with the Speaker
2:30	Break
3:00 PM	One Stop Shop Story: timelines and how business processing Demonstration of One Stop Shop (stakeholders to be present) Q & A with Business Registration Unit Staff Meeting with PS-MLA, Caroline Paul
7:00-9:00 PM	Dinner w one stop shop counterparts and business community
DAY 3- WEDNESDAY September 30, 2009	
8:00	Breakfast with Procurement
9:00	Procurement system, impact Site visit to training Meeting with NPTA Chairman/General Manager
10:30	Break
11:00	USAID/Embassy meetings
12:30 PM	Lunch
2:00 PM – 3:30 PM	Meeting with President Bharrat Jadeo
4:00 PM	Debriefing with USAID/US Embassy
7:00 PM – 9:00 PM	Cocktail hosted by USAID/GOG