

Project No: 515-11-720-060.01

5150060-12

IRSSECTION VII

AKI

January, 1970 <sup>4r</sup>

PD-AAA-661-A1

## A. 1.- Tax Legislation.

The Ministry completed its work and has issued drafts of the proposed Income Tax Law and the Tax Administrative Regulations. These are to be presented to the National Assembly in February. Comments of our review of these projects will be the subject of a separate report which we will prepare shortly.

## B. 1.- Collection

## a) Observations:

This following observations were noted and discussed with the appropriate Tax Officials:

- 1) The Tax Office has no inventory of delinquent accounts; i.e., the amount of tax outstanding is undeterminable.
- 2) Part-payment agreements for delinquent taxes are readily entered into. All requests are summarily accepted. The taxpayer pays 1/3 of the tax due and the balance in six equal monthly installments.
- 3) The present method of assisting taxpayers who walk in, is disorderly, confusing, and time consuming.
- 4) There is no one file for delinquent taxpayers in the "Oficina de Cobros". Instead there is a multiplicity of files which must be referred to in the collection of each account. This must result in poor utilization of space, man-power, and time.

b) Proposed Projects

The "Oficina de Cobros" started to inventory all its accounts (by number and amount) on 1-28-70. A rough inventory form has been drafted and subject to some changes, will be used to maintain a current inventory. It has been tentatively agreed that an "Account Card" will be used for each delinquent tax account and all the information pertaining thereto will be associated with the card and thus form one file. The accounts will be divided into 3 main categories:

- A) Pending Immediate Collection
- B) Part-Pay Agreements
- C) Uncollectibles

While no agreement has been reached on changing the liberal part-pay procedure, it has nevertheless been mutually understood that this is a very weak area. The Jefe de Recaudación indicated a willingness to develop a financial statement to be used in determining whether a case merits deferment or not.

The taxpayer assistance area is presently being remodeled and when completed (approx. 30 days) will enable the personnel to assist the taxpayers in a faster and more efficient manner. Modern facilities, such as counters, teller-type windows, bank-type partitions, etc. are being used.

## 2.-Training

a). Four tax officials departed this week to attend a two-month Internal Revenue Service seminar on management in Tax Administration. In addition, these officials are scheduled to make observational visits to several IRS Field Offices.

b) A home study course in fundamental accounting developed by the Foreign Tax Assistance Staff of the IRS has been offered to tax office employees. One hundred and one applications were received which represents more than twenty per cent of the total work force. Twenty-five applicants were accepted initially and the balance will be enrolled as soon as more course materials are available.

## 3.- Audit

Recommendations of the seminar held for audit supervisors last month were accepted by the Director General and he has ordered that all be implemented. As an immediate result the field audit force has been increased from 13 to 23 auditors. Also, improved coverage will result from the adoption of a policy designed to end detailed in depth examinations and to ensure improved selectivity and the questioning of significant items.

## 4.- Cadastral Project

There were 1237 notifications of new valuation assessments amounting to \$129,726,890 on properties which previously had been registered at a total valuation of \$115,213,526 or an increase of \$14,513,364. There were 919 reconciliations.

Valuation of properties has amounted to \$2,703,423,923 since the beginning of this program. This is an increase of \$718,238,132 in increased value to the tax rolls.

SECTION VII

ECONOMIC & PUBLIC ADMINISTRATION

January, 1970

GOCR FISCAL SITUATION, NOVEMBER 1968 & 1969

(Millions of colones)

	<u>Jan. - Dec. 1968</u>	<u>Jan. - Nov. 1968</u>	<u>Jan. - Nov. 1969</u>	<u>Nov. 1968</u>	<u>Nov. 1969</u>
Total Expenditures	785.7	647.9	744.9	46.1	105.4
Total Revenues	636.4	531.1	591.9	44.4	61.7
Surplus or Deficit	-149.3	-116.8	-153.0	-1.7	-43.7
<u>Revenues Detail</u>					
<u>Direct Taxes</u>	<u>168.4</u>	<u>125.0</u>	<u>139.9</u>	<u>8.4</u>	<u>17.7</u>
Income	135.1	94.0	109.2	3.7	13.0
Property	32.1	29.9	29.5	4.5	4.5
Other direct taxes	1.2	1.1	1.2	0.2	0.2
<u>Indirect Taxes</u>	<u>403.4</u>	<u>349.4</u>	<u>385.3</u>	<u>31.5</u>	<u>38.8</u>
Cigarette	9.5	8.6	7.7	1.2	1.1
Beer	12.8	11.8	14.9	1.3	1.3
National Liquor Factory	34.6	30.4	32.3	2.8	2.9
Consumption	24.8	21.7	28.7	2.1	3.5
Sales	74.9	68.2	79.8	5.7	6.5
Gasoline (Refinery)	38.2	34.6	39.8	2.7	3.7
Imports	155.2	125.6	129.9	10.8	11.3
Exports	9.5	8.4	3.4	0.2	0.6
Coffee	7.8	7.7	6.4	0.2	4.6
Other indirect taxes	36.9	32.4	37.4	4.5	3.3
<u>Other Revenues</u>	<u>64.6</u>	<u>56.8</u>	<u>66.7</u>	<u>4.5</u>	<u>5.3</u>

**NOTES:**

1. As a result of the additional work required of the Ministry of Finance at the end of the year, the National Account Section was unable to provide us with December figures in time for inclusion in this month's report.
2. Mr. Howard Smolkin will be in Washington D. C. in February to discuss the Agricultural Sector Loan. No other trips are planned by members of this Division.

Source: Ministry of Finance.

## SELECTED BALANCE OF PAYMENTS INDICATORS

	<u>1968</u>	<u>October 1968</u>	<u>October * 1969</u>	<u>Jan. -Oct. 1968</u>	<u>Jan. -Oct. * 1969</u>
<b>Trade</b>					
Exports (FOB)	170,821	8,080	10,767	144,949	175,066
Imports (CIF)	213,942	20,878	21,692	174,757	193,545
Trade Balance	-43,121	-2,798	-10,925	-29,808	-18,479
<hr/>					
	<u>1968</u>	<u>November 1968</u>	<u>November 1969</u>	<u>Jan. -Nov. 1968</u>	<u>Jan. -Nov. 1969</u>
<b>Official Market Capital Flow</b>					
Inflow	21,033	1,826	716	16,752	22,357
Outflow	34,652	3,325	3,071	33,552	38,424
<hr/>					
		<u>Nov. 30, 1968</u>	<u>Dec. 31, 1968</u>	<u>Nov. 30, 1969</u>	<u>Dec. 31, 1969</u>
<b>Banking System Reserves</b>					
Official Market <sup>1/</sup>		17,083	19,744	20,869	35,542
Free Market Reserves		7,518	10,243	9,788	-
GROSS RESERVES		24,601	29,987	30,657	35,542
Short-term Liabilities					
Net drawings from IMF		9,750	9,750	-1,500	-2,000
NET RESERVES		14,851	20,237	32,157	37,542
<hr/>					
		<u>Nov. 30, 1968</u>	<u>Dec. 31, 1968</u>	<u>Nov. 30, 1969</u>	<u>Dec. 31, 1969</u>
<b>Free Market Exchange Rate</b>					
Buying Price		7.32	7.32	6.92	6.62
Selling Price		7.35	7.35	6.95	6.65

<sup>1/</sup> Includes local dollar denominated deposits.

\* Preliminary figures.

Source: Central Bank of Costa Rica and Direction General of Statistics and Census.



AID 1330-1  
(8-64)

PRO AG

PROJECT AGREEMENT

BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),  
AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE

**NATIONAL PLANNING AND THE MINISTRY OF FINANCE**

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AGENCIES OF THE GOVERNMENT OF **COSTA RICA**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

- PROJECT DESCRIPTION ANNEX A
- FOREIGN CURRENCY STANDARD PROVISIONS ANNEX
- STANDARD PROVISIONS ANNEX
- SPECIAL LOAN PROVISIONS ANNEX

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

GENERAL AGREEMENT FOR TECHNICAL COOPERATION DATE **Dec. 22/61**

ECONOMIC COOPERATION AGREEMENT DATE

(other) DATE

1. PROJECT/ACTIVITY NO. **515-11-720-060** PAGE 1 OF 2 PAGES

2. AGREEMENT NO. **AID-CR-167** 3.  ORIGINAL OR REVISION NO.

4. PROJECT/ACTIVITY TITLE  
**PLANIFICACION Y ADMINISTRACION  
DEVELOPMENT PLANNING AND ADMINISTRATION**

5. PROJECT DESCRIPTION AND EXPLANATION  
(See Annex A attached)

6. AID APPROPRIATION SYMBOL **72-1101010** 7. AID ALLOTMENT SYMBOL **095-50-515-00-69-01**

*[Signature]*  
7/1/68

E. Grayson

8. AID FINANCING	PREVIOUS TOTAL (A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
<input checked="" type="checkbox"/> DOLLAR <input type="checkbox"/> LOCAL CURRENCY				

(a) Total **104,762** **104,762**

(b) Contract Services **93,762** **93,762**

(c) ~~Participants~~ **10,000** **10,000**

(d) Other Costs **1,000** **1,000**

*[Signature]*  
7/27/68

F. Cooper

9. COOPERATING AGENCY FINANCING - DOLLAR EQUIVALENT  
\$1.00 = **6.65**

(a) Total **4,586** **4,586**

(b) Technical and other Services

*[Signature]*  
7/2/68

H. Nicholson

(c) Commodities

(d) Other Costs **4,586** **4,586**

*[Signature]*  
7/23/69

J. Larocca

10. SPECIAL PROVISIONS (Use Additional Continuation Sheets, if Necessary)  
Ver texto de este acuerdo que empieza en la página siguiente. See text of this agreement beginning on the following page.

*[Signature]*  
7/19/69

E. Perras

11. DATE OF ORIGINAL AGREEMENT **August 6, 1969** 12. DATE OF THIS REVISION **August 6, 1969** 13. ESTIMATED FINAL CONTRIBUTION DATE

14. FOR THE COOPERATING GOVERNMENT OR AGENCY <i>[Signature]</i> <b>Miguel A. Rodriguez</b>	15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT <i>[Signature]</i> <b>Lawrence E. Harrison</b>
SIGNATURE: <b>Miguel A. Rodriguez</b> DATE: _____	SIGNATURE: <b>Lawrence E. Harrison</b> DATE: <b>8-6-69</b>
TITLE: <b>Ministro/Director, OFIPLAN</b>	TITLE: <b>USAID Acting Director</b>

*[Signature]*  
**Oscar Barahona S.**  
Ministro de Hacienda

CONTINUATION  
SHEET

FORM SYMBOL

DEPARTMENT OF STATE  
AGENCY FOR  
INTERNATIONAL DEVELOPMENTTITLE OF FORM  
PRO/AG Worksheet  Issuance

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1. Cooperating Country  
COSTA RICA2a. Code No.  
AID-CR-167

2b. Effective Date

2c.  Original  Amendment  
OR No.:3. Project/Activity No. and Title 515-11-720-060  
PLANIFICACION Y ADMINISTRACION  
DEVELOPMENT PLANNING & ADMINISTRA-  
TIONIndicate block  
numbers.

Use this form to complete the information required in any block of a PIO or PAA form.

De acuerdo con el Convenio General para la Ayuda Económica, Técnica y de Asuntos Afines entre los Gobiernos de la República de Costa Rica y de los Estados Unidos de América firmado el 22 de diciembre de 1961 y ratificado por la Asamblea Legislativa el 18 de julio de 1962, la Agencia para el Desarrollo Internacional (en adelante llamada AID y que también comprenderá cualquier agencia componente o que la suceda) representada por el Director a.i. de la Misión de la Agencia para el Desarrollo Internacional en Costa Rica (en adelante llamada "USAID") William E. Schaefer, la Oficina de Planificación (en adelante llamada "OFIPLAN") representada por su Director, Dr. Miguel A. Rodríguez y el Ministerio de Hacienda (en adelante llamado "el Ministerio") representado por el Ministro, Lic. Oscar Barahona S., acuerdan por este medio acatar las disposiciones que aparecen a continuación:

I. PROPOSITO DEL PROYECTO

El propósito de este acuerdo es proporcionar ayuda técnica al Gobierno de Costa Rica tendiente a mejorar y aumentar la eficacia en la administración tributaria. Esto es una continuación del actual programa de mejoras en la administración tributaria realizado durante el Año Fiscal 1969, Acuerdo de Proyecto No. AID-CR-154 y está destinado a consolidar y extender las mejoras y los logros alcanzados dentro de este último Acuerdo. Tal y como se ha hecho anteriormente, el énfasis primordial recaerá sobre la administración de los impuestos directos y de ventas.

In accordance with the General Agreement for Economic, Technical and Related Assistance between the Governments of the Republic of Costa Rica and the United States of America signed December 22, 1961, and ratified by the Legislative Assembly on July 18, 1962, the Agency for International Development (hereinafter referred to as "AID" and also comprehending any successor or component agency) represented by the Acting Director of the United States Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID") William E. Schaefer, the National Planning Office (hereinafter referred to as "OFIPLAN") represented by its Director, Miguel A. Rodríguez and the Ministry of Finance (hereinafter referred to as "the Ministry") represented by its Minister, Oscar Barahona, hereby agree to the conditions contained in the sections which follows:

I. PURPOSE OF THE PROJECT

The purpose of this agreement is to provide technical assistance to the Government of Costa Rica in achieving improved and efficient tax administration. This is a continuation of the present tax administration improvement project covered under the Fiscal Year 1969, Project Agreement No. AID-CR-154 and is meant to consolidate and extend improvements and accomplishments made under this past Agreement. As in the past, primary emphasis will be given to administration of direct and sales taxes.

CONTRIBUTION  
SHEET

FORM SYMBOL

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PLANIFICACION Y ADMINISTRACION  
DEVELOPMENT PLANNING & ADMINISTRA-  
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## II. ANTECEDENTES

## II. BACKGROUND

El proyecto se inició en octubre de 1964 y hasta la fecha le ha ayudado al Gob. de CR a mejorar sustancialmente sus sistemas de administración tributaria y cobro de ingresos. Los resultados durante el último año se han alcanzado en los siguientes campos:

This project was initiated in October 1964 and has to date assisted the GOCR in significantly improving its tax administration and revenues collections. Results over the past year have been attained in the following areas:

1. Los ingresos por concepto del impuesto de la renta en 1968 aumentaron en un 20%.
2. El número de declaraciones presentadas en 1968 subió en un 7% sobre el número presentado en 1967.
3. Los ingresos tributarios aumentaron en un 14.5% para el período que terminó en mayo de 1969 en relación con el mismo período en 1968.
4. 11 casos de violación de la ley del impuesto de ventas con relación al mal uso de dicha ley, han sido referidos a las cortes.
5. El archivo general de contribuyentes quedó terminado y está ahora programándose.
6. Se diseñaron nuevas fórmulas para declaraciones y se emitieron folletos para ayudar al contribuyente en la preparación de las mismas.
7. El Servicio Civil aumentó los sueldos de todos los técnicos de computadoras a fin de contrarrestar la fuga de personal calificado que se iba a trabajar con la industria privada, con mejor sueldo.
8. Se reorganizó la División Administrativa y ahora todas las operaciones "de servicio", la sección de perso

1. Income tax revenues in 1968 increased 20% over 1967.
2. 1968 income tax returns increased 7% over the amount filed in 1967.
3. Tax revenues have increased 14.5% for the period ending May 1969 over the same period in 1968.
4. 11 cases of violations of the sales tax regulations with respect to misuse of the sales tax regulations have been referred to the courts.
5. The Master File for income taxpayers was completed and now in the process of programming.
6. New income tax returns were designed and instruction booklets issued to assist taxpayers in the preparation of returns.
7. Salaries of all computer technicians were increased by the Civil Service Commission which will cut down the high turn over rate of trained employees who were leaving for better pay in private industry.
8. The Administrative Division was reorganized and now all "service" operations, personnel, training,

AID 1960-1 (8-68)  CONTINUATION SHEET  FORM SYMBOL	DEPARTMENT OF STATE AGENCY FOR INTERNATIONAL DEVELOPMENT  TITLE OF FORM  <b>PRO/AG</b>	<input type="checkbox"/> Worksheet	<input checked="" type="checkbox"/> Issuance	PAGE <u>4</u> OF <u>8</u> PAGES
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		2. Project/Activity No. and Title <b>518-11-720-060</b> <b>PLANIFICACION Y ADMINISTRACION</b> <b>DEVELOPMENT PLANNING &amp; ADMINISTRATION</b>		

Use this form to complete the information required in any block of a PIO or PAA form.

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| <p>mal, adiestramiento, y servicios administrativos están bajo una misma dirección.</p> <p>9. Se desarrolló un sistema administrativo para el cobro de cuentas pendientes.</p> <p>10. Se analizaron los sistemas de procesamiento y se efectuaron y adoptaron recomendaciones para facilitar el trabajo.</p> <p>11. Las facturas por concepto de cuentas pendientes del período 37 no fueron enviadas a los contribuyentes en 1968, debido a las dificultades de programación. Estas facturas junto con el cobro para el período 38 fueron enviadas en mayo de 1969.</p> <p>12. Se diseñaron de nuevo las hojas de inscripción preparadas por las computadoras a fin de evitar atrasos en las inscripciones.</p> <p>13. Tres funcionarios de la Tributación Directa fueron enviados a los Estados Unidos para recibir adiestramiento técnico.</p> <p>14. Un curso sobre análisis de sistemas, preparado por el Servicio de Ingreso Interno (IRS) ha sido adaptado para uso local y se está impartiendo actualmente a participantes de la Tributación Directa y de otras entidades gubernamentales.</p> <p>15. Durante el año de 1968, 45 establecimientos comerciales fueron clausurados por no cumplir con las disposiciones de la ley del impuesto de ventas.</p> <p>16. Una nueva división de cobros fue organizada unificando así todas las funciones de cobro para mejor</p> | <p>administrative services are under a single direction.</p> <p>9. A system for administrative collection action on delinquent accounts was developed.</p> <p>10. Processing systems were analyzed and recommendations were made and adopted to facilitate work flow.</p> <p>11. Delinquent account bills for the taxable period 37 were not mailed to taxpayers in 1968 due to the programming difficulties. These bills plus the current taxable period 38 were mailed out in May of 1969.</p> <p>12. Computer generated posting sheets were redesigned to eliminate posting delays.</p> <p>13. Three officials from the Tax Office were sent to the United States for technical training.</p> <p>14. A systems analysis course developed by the Internal Revenue Service has been adapted for local use and is presently being taught to participants from the Tax Office and other Government Agencies.</p> <p>15. During 1968, 45 business establishments were closed for non-compliance with provisions of the sales tax law.</p> <p>16. A new collection division was organized unifying all the collection functions for better coor-</p> |
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CONTINUATION  
SHEET

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515-11-720-060

PLANIFICACION Y ADMINISTRACION  
DEVELOPMENT PLANNING & ADMINISTRATIONIndicate block  
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coordinación y control.

dination and control.

III. OBJETIVOS Y REALIZACIONIII. OBJECTIVES AND IMPLEMENTATION

La Misión de USAID continuará proporcionando ayuda técnica al Gob. de CR en un esfuerzo por consolidar los logros que se mencionaron anteriormente y por continuar mejorando los sistemas de administración tributaria hasta alcanzar una eficaz y duradera realización. Los planes de trabajo del Gob. de CR para los años calendario de 1969 y 1970 servirán como una guía básica para determinar los campos en que se proporcionará ayuda dentro de este Proyecto. Estos planes contienen una serie de sub-proyectos que en términos generales son:

The USAID Mission will continue to provide technical assistance to the GOCR in its efforts to consolidate the gains mentioned above and to continue to improve systems of tax administration to effective and enduring implementation. The GOCR tax administration work plans for the calendar years 1969 and 1970 will serve as a basic guide for the areas of assistance to be provided under this Project. These plans contain a number of sub-projects and in general terms contain:

1. Refinar las técnicas de Selección y Examen de Auditorajes a fin de obtener la cobertura máxima con el personal disponible.
2. Acelerar el cobro de cuentas pendientes y mantener un inventario máximo de las mismas.
3. Uso máximo de las facilidades disponibles para detectar los no-declarantes.
4. Institucionalizar los sistemas de procesar datos para reemplazar los actuales sistemas manuales.
5. Con la extensión del Préstamo para Catastro, acelerar el trabajo restante para terminar el proyecto.
6. Continuar las mejoras en organización, administración, información al público y relaciones con los contribuyentes.

1. The refinements of Audit Selection and examination techniques to obtain maximum coverage within available manpower.
2. Acceleration of the collection of delinquent accounts and maintenance of a minimum inventory of such accounts.
3. Maximum use of available facilities to detect non-filers of required returns.
4. Institutionalization of data processing systems to replace present manual systems.
5. With the extension of the Cadastral Loan, accelerate the remaining work to complete the project.
6. Continue improvements in organization, administration, public information and taxpayer relations.

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**IV. NATURALEZA DE LA CONTRIBUCION DE LA AID**

A. La USAID proporcionará los servicios a tiempo completo de un equipo de dos asesores de alto nivel, en el campo de Administración Tributaria y Procesamiento de Impuestos así como también servicios de secretaría. La USAID también proporcionará un especialista a corto plazo, que asesorará sobre asuntos específicos en los que sea necesario.

La USAID también proporcionará fondos para adiestramiento relacionado con la administración tributaria en general, supervisión, etc. todo lo cual, se llevará a cabo fuera del país, así como también fondos para gastos misceláneos.

B. Este acuerdo asigna los fondos para el Año Fiscal 1970 por la suma de US\$104,762 para lo siguiente:

- |  |          |
|--|----------|
| 1. Servicios por contrato<br>PARA IRS LA(TA)53-00<br>PIO/T 515-060-2-00002 | \$93,762 |
| 2. Becados<br>Para Administración General<br>etc.                          | \$10,000 |
| 3. Otros Gastos  | \$ 1,000 |

**V. NATURALEZA DE LA CONTRIBUCION DEL GOB. DE CR**

A. La Oficina de Planificación y el Ministerio de Hacienda proporcionarán, en la forma que sea apropiada y previa consulta, expertos técnicos y administrativos para que ayuden en los programas relacionados a los objetivos del Acuerdo de Proyecto. El Gob. de CR también proporcionará el

**IV. NATURE OF AID CONTRIBUTION**

A. The USAID will provide full-time services of a senior level two-man team advisors in the Tax Administration and Tax Processing fields as well as secretarial services. The USAID will also provide short-term specialists to advise in specific project areas, as needed.

The USAID will also provide funding for training related to general tax administration, supervisory training, etc. all of these outside of Costa Rica, and funds for miscellaneous expenses.

B. This agreement obligates FY 70 funds in the amount of US\$104,762 for the following:

- |   |
|---|
| 1. Contract services<br>PARA IRS LA(TA)53-00<br>PIO/T 515-060-2-00002 |
| 2. Participants<br>For General Administration etc.                    |
| 3. Other Costs  |

**V. NATURE OF THE GOCR CONTRIBUTION**

A. The Planning Office and the Ministry of Finance will provide, as appropriate and upon consultation, technical and administrative experts to assist in programs relevant to the objectives of this Project Agreement. The GOCR will also provide space and equipment to the USAID Tax Administration

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Use this form to complete the information required in any block of a PIO or PAA form.

espacio y equipo para los Asesores en Administración Tributaria, así como también fondos para cubrir el transporte y otros gastos de los funcionarios del gobierno y personal de la Tributación Directa que asistan a conferencias y programas de adiestramiento tanto dentro como fuera del país.

B. Se podrá utilizar hasta un máximo de \$30,100 (\$4,586 al 6.65) del presupuesto del Fondo de Fideicomiso GOCCR-AID para el año calendario 1970, para cubrir gastos misceláneos incurridos en el cumplimiento de los objetivos de este Acuerdo de Proyecto.

VI. DISPOSICIONES ESPECIALES

A. La USAID y la dependencia o dependencias del Gob. de CR responsables de la realización de las disposiciones de este acuerdo trabajarán en estrecha colaboración en cualquier problema inusitado o diferente que no haya sido previsto en este acuerdo será resuelto en conversación entre el personal correspondiente del Gob. de CR y de la USAID.

B. Cuando los fondos en moneda local propiedad de los Estados Unidos no puedan ser proporcionados por AID de otra manera, la AID proporcionará fondos en dólares para financiar su parte de los gastos en moneda local relacionados al proyecto bajo los términos establecidos en el Memorandum de Cumplimiento firmado por los dos gobiernos y el Banco Central de Costa Rica el 2 de mayo de 1968 y re formas posteriores.

C. Las partes arriba mencionadas acuerdan mutuamente llevar a cabo este proyecto de acuerdo con las es

tion Advisors as well as funds to cover transportation and other costs of government officials and Tax Office personnel attending conferences and training programs both within and outside of Costa Rica.

B. Up to \$30,100 (\$4,586 at 6.65) from the GOCCR-AID Trust Fund Budget for calendar year 1970 may be used for miscellaneous costs incurred in fulfilling the objectives of this Project Agreement.

VI. SPECIAL PROVISIONS

A. USAID and the appropriate division or divisions of the GOCCR responsible for carrying out the provisions of this agreement shall work in close cooperation and any unusual or different problem not anticipated in this agreement shall be resolved by conferences between proper personnel of the GOCCR and the USAID.

B. To the extent that US-owned local currencies are not otherwise made available by AID, AID will provide dollar funds currency for financing its share of the local currency costs related to the project under the terms established by the Special Letter of Credit Memorandum of Understanding signed by both governments and the Central Bank of Costa Rica on May 2, 1968 and subsequent amendments.

C. The above-named parties also mutually agreed to carry out the project in accordance with the terms

CONTINUATION  
SHEET

FORM SYMBOL

DEPARTMENT OF STATE  
AGENCY FOR  
INTERNATIONAL DEVELOPMENT

TITLE OF FORM

PRD/AO

 Worksheet Issuance

PAGE 8 OF 8 PAGES

1. Cooperating Country

COSTA RICA

2a. Code No.

AID-CR-167

2b. Effective Date

2c.

Amendment

 Original OR No.

3. Project/Activity No. and Title

515-11-720-060

PLANIFICACION Y ADMINISTRACION  
DEVELOPMENT PLANNING & ADMINISTRATIONIndicate block  
numbers.

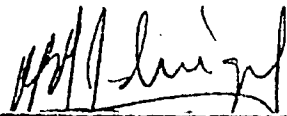
Use this form to complete the information required in any block of a PRD or FAA form.

tipulaciones que aparecen en el Anexo de Provisiones Normales (A), y el Anexo de Provisiones sobre Moneda Local (B), los cuales están en archivo en las Oficinas de USAID.

D. Transporte: El Gob. de CR también acuerda proporcionar los fondos y servicios del personal necesarios para efectuar el pronto desalmacenaje de las aduanas y el transporte por tierra de cualquier y de todos los artículos que se compren dentro de este convenio.

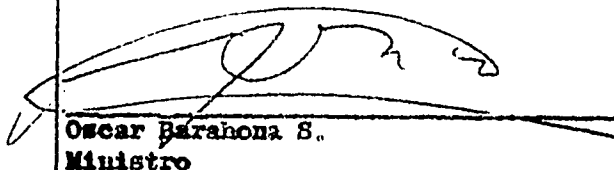
HECHO EN DUPLICADO en los idiomas inglés y español el día 6 de agosto de 1969.

POR LA OFICINA DE PLANIFICACION



Miguel A. Rodríguez  
Ministro/Director

POR EL MINISTERIO DE HACIENDA



Oscar Barahona S.  
Ministro

set forth in the Standard Provisions Annex (A) and in the Local Currency Provisions Annex (B) both of which are on file in the USAID Offices.

D. Transportation: The GOCR further agrees that it will provide the funds and manpower to effect prompt customs clearances and inland transportation of any and all commodities purchased pursuant to this agreement.

DONE IN DUPLICATE in both the English and Spanish languages on this 6th day of August 1969.

FOR THE AGENCY FOR INTERNATIONAL  
DEVELOPMENT


Lawrence E. Harrison  
Acting Director



PRO AG

**PROJECT AGREEMENT**  
**BETWEEN THE INTERNATIONAL COOPERATION ADMINISTRATION (ICA),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND**  
**the Ministry of Economy and Finance**  
**AN AGENCY OF THE GOVERNMENT OF Costa Rica.**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in the Standard Provisions annex and in any additional annexes attached hereto.

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented.

GENERAL AGREEMENT FOR TECHNICAL COOPERATION  
DATE:

ECONOMIC COOPERATION AGREEMENT  
DATE:

OTHER  
DATE:

1. PROJECT NO.

515-R-72-AA

3. ORIGINAL 

2. AGREEMENT NO.

AID-CR-81

REVISION NO.

4. PROJECT TITLE

Government-Wide-Organization and  
Management

515-11-720-060

5. PROJECT DESCRIPTION AND EXPLANATION

(See Annex A attached)

6. ICA APPROPRIATION SYMBOL

72-H31010

7. USAID AGENCY SYMBOL

395-50-515-32-69-31

8. ICA DOLLAR FINANCING	9. PREVIOUS TOTAL			
	(A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
(a) Total		36,000		36,000
(b) Contract Services		30,000		30,000
(c) Commodities		2,000		2,000
(d) Other Costs		4,000		4,000
9. COOPERATING AGENCY FINANCING - DOLLAR EQUIVALENT				
\$1.00 = ₡ 6.62				
(a) Total		30,710		30,710
(b) Technical and Other Services				
(c) Commodities				
(d) Other Costs		30,710		30,710

10. SPECIAL PROVISIONS

DATE OF ORIGINAL AGREEMENT

February 18, 1963

DATE OF THIS REVISION

FINAL CONTRIBUTION ON DATE

June 30, 1964

FOR THE COOPERATING AGENCY

FOR THE DIRECTOR, ICA

Lic. Raúl Hess Estrada  
Minister of Economy and Finance

George P. Cousins  
George P. Cousins  
Acting Director USAID/CR

ICA-10-81  
G-80

PRO AG  
ANNEX

PROJECT AGREEMENT BETWEEN ICA AND

AN AGENCY OF THE GOVERNMENT OF

1. PROJECT NO.

515-R-72-11

2. AGREEMENT NO.

AID-CR-81

3. ORIGINAL

REVISION NO.

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OF

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OF

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A. - In accordance with the General Agreement for Economic, Technical and Related Assistance between the Governments of the United States of America and of the Republic of Costa Rica signed December 22, 1961, and ratified by the Legislative Assembly on July 18, 1962, the Agency for International Development (hereinafter referred to as "AID" and which shall also comprehend any component agency or any successor agency) represented by the Acting Director of the United States Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID"), George R. Coumes, and the Ministry of Economy and Finance (hereinafter referred to as "the Ministry"), represented by Lic. Raúl Hess, hereby agree to the conditions contained in the sections which follow.

B. - USAID and the Government of Costa Rica will, under this agreement, have as their common objectives in the general area of public administration the implementation of administrative improvements to increase the efficiency of government operations, and to effect economies where opportunities to do so exist. The emphasis of these activities will be on revenue administration, the administration of property title registration, civil service administration and personnel procedures, and electronic data processing.

These FY'63 activities relate also to activities contemplated to be part of a subsequent FY'1964 Agreement, which will emphasize government-wide administrative analysis, budgeting, revenue administration, and greater measures of self-help in instituting programs for better public administration.

Subject to the availability of funds and to its administrative procedures, AID agrees to make available from its Fiscal Year 1963 funds, financing for the following:

1. - The services of one or more United States Government employees specialized in the above-mentioned areas, and the services of such short-term technicians as are required by the needs identified in the activities described herein.

FOR THE COOPERATING AGENCY

FOR THE DIRECTOR, ICA

ICA-10-81  
(7-08)

PRO AG  
ANNEX

PROJECT AGREEMENT BETWEEN ICA AND

AN AGENCY OF THE GOVERNMENT OF

1. PROJECT NO.

2. AGREEMENT NO.

AID-CR-81

ANNEX

3. ORIGINAL

REVISION NO.

SHEET

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SHEET

OF 4

2. - Training outside of Costa Rica for approximately 45 qualified government employees, except that the cost of their salaries and international travel shall be borne by the Government of Costa Rica, as specified in E. below, and providing that said training contributes directly to the objectives and activities of this Project.

C. - In addition, A.I.D. agrees to furnish the sum indicated in Block 8 of this Project for the following purposes:

1. - The services of a U.S. consulting firm to study the Registro Público for the purpose of recommending improvements in the administration of property title registration and deed records.

2. - A consultant to study the administration and the technical procedures within the Government's Civil Service System and to recommend methods of improving the organization, administration, and procedures of the Civil Service.

D. - From the funds deposited in trust with A. I. D. by the Government of Costa Rica under the terms of the Agreement signed on June 25, 1966, between the A. I. D. and the Ministry of Economy and Finance, there is hereby allotted to the execution of this Project the total sum of \$25,300. The estimated budget for the trust funds noted above is as follows:

10	Personal Services.....	\$ 17,000
21	Travel.....	8,000
24	Printing and Reproduction.....	800
25	Other Services.....	5,000
		<u>\$ 25,300 (\$25,322)</u>

E. - The Government of Costa Rica also agrees to provide the following contributions which have an estimated value of \$178,000.

1. -	Salaries of participants.....	130,000
2. -	International travel of participants, as specified above.....	45,000
3. -	Office space.....	3,000
		<u>\$178,000 (\$26,888)</u>

FOR THE COOPERATING AGENCY

FOR THE DIRECTOR OF ICA



ICA-10-3A  
(1-57)

PRO AG  
ANNEX

PROJECT AGREEMENT BETWEEN ICA AND

AN AGENCY OF THE GOVERNMENT OF

1. PROJECT NO.

515-R-72-AA

2. ORIGINAL

3. AGREEMENT NO.

AID-CR-81

REVISION NO.

ANNEX

SHEET

4

OF

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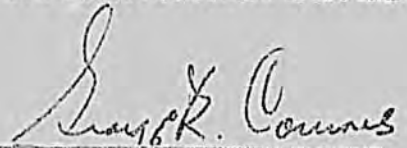
F. - The above-named parties also mutually agree to carry out the project in accordance with the terms set forth in the Standard Provisions Annex as contained in paragraph C. through P. of the Agreement, signed by the representatives of the two governments on June 23, 1955, and which remain in force for purposes of the present agreement.

G. - "To the extent that United States owned local currencies are not otherwise made available by A.I.D., A.I.D., will provide dollar funds for financing its share of the local currency costs related to the project by the establishment of U.S. dollar credits in favor of the cooperating country (Borrower), or its designee. The cooperating country (Borrower) will make available for the requirements of the project or program the local currency equivalent of such credits. The local currency requirements of the project shall be as determined by A.I.D. and may include amounts in addition to the amount specifically stated in this agreement as being contributed by A.I.D. The dollar credits will be made available in accordance with arrangements and procedures agreed to by A.I.D. and the cooperating country (Borrower) and shall be used only for the procurement of goods and services of U.S. source and origin."

DONE IN DUPLICATE; in both English and Spanish languages at San Jose, this 18th day of February, 1963.

FOR THE AGENCY FOR  
INTERNATIONAL DEVELOPMENT

FOR THE MINISTRY OF  
ECONOMY AND FINANCE

  
George F. Coumes  
Acting Director USAIDCR

  
Lic Raul Hess Estrada  
Minister of Economy and Finance

FOR THE COOPERATING AGENCY

FOR THE DIRECTOR, ICA

PRO AG

**PROJECT AGREEMENT**  
**BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND**  
**THE NATIONAL PLANNING OFFICE**  
**AN AGENCY OF THE GOVERNMENT OF COSTA RICA**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

- PROJECT DESCRIPTION ANNEX A  FOREIGN CURRENCY STANDARD PROVISIONS ANNEX  
 STANDARD PROVISIONS ANNEX  SPECIAL LOAN PROVISIONS ANNEX

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

- GENERAL AGREEMENT FOR TECHNICAL COOPERATION DATE **Dec. 22, 1961**  
 ECONOMIC COOPERATION AGREEMENT DATE \_\_\_\_\_  
 (other) DATE \_\_\_\_\_

1. PROJECT/ACTIVITY NO.  
**515-11-720-060**

PAGE 1 OF 6 PAGES

2. AGREEMENT NO.  
**AID-CR-104**

3.  ORIGINAL OR REVISION NO. \_\_\_\_\_

4. PROJECT/ACTIVITY TITLE  
**DEVELOPMENT PLANNING & ADMINISTRATION**  
**PLANIFICACION Y ADMINISTRACION**

5. PROJECT DESCRIPTION AND EXPLANATION  
*(See Annex A attached)*

6. AID APPROPRIATION SYMBOL **72-1151010**

7. AID ALLOTMENT SYMBOL **595-50-515-32-69-51**

8. AID FINANCING		PREVIOUS TOTAL (A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
<input checked="" type="checkbox"/> DOLLARS	<input type="checkbox"/> LOCAL CURRENCY				
(a) Total			147,000		147,000
(b) Contract Services			108,700		108,700
(c) Commodities			9,300		9,300
(d) Other Costs			29,000		29,000
9. COOPERATING AGENCY FINANCING - DOLLAR WITH ALLOT					
ALLOT-5.52 colones					
(a) Total			87,833.83		87,833.83
(b) Technical and other Services					
(c) Commodities					
(d) Other Costs			87,833.83		87,833.83

10. SPECIAL PROVISIONS (See Attachment C, Annexes B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z)

See text of this Agreement beginning on the following page.

Ver texto de este Acuerdo que empieza en la página siguiente.

11. DATE OF ORIGINAL AGREEMENT **June 29, 1965** 12. DATE OF THIS REVISION \_\_\_\_\_ 13. ESTIMATED FINAL CONTRIBUTION DATE **June 30, 1967**

14. FOR THE COOPERATING GOVERNMENT BY OFFICE

15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT

DIRECTOR: *Rafael Pérez J.* DATE: \_\_\_\_\_  
**Director**

SIGNATURE: *E. Farwell* DATE: **6/25/65**  
**Director**

**National Planning Office**

**USAID/Costa Rica**



**PROJECT AGREEMENT  
BETWEEN AID AND**

**The National Planning Office**

**AN AGENCY OF THE GOVERNMENT OF  
Costa Rica**

1. Project/Activity No.

535-11-720-060

2. Agreement No.

AID-CR-104

3. Project/Activity Title

**DEVELOPMENT PLANNING & ADMINISTRATION  
PLANIFICACION Y ADMINISTRACION**

PAGE 2 OF 6 PAGES

3.  Original or  
Revision No. \_\_\_\_\_

A. In accordance with the general Agreement for Economic, Technical and Related Assistance between the Governments of the United States of America and of the Republic of Costa Rica signed December 22, 1961 and ratified by the Legislative Assembly on July 18, 1962, the Agency for International Development (hereinafter referred to as "AID" and which shall also comprehend any component agency or any successor agency) represented by the Director of the United States Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID") A. E. Farwell, and the National Planning Office (hereinafter referred to as "the Planning Office") represented by Rodolfo Silva, hereby agree to the conditions contained in the sections which follow.

Under this Agreement, USAID and the GOCR will, as their common objectives the preparation of economic development plans, and the implementation of those plans by increasing the GOCR's capital investment, and establishing improved organization and administrative processes. The emphasis of these activities will be on the development of revenue policy and revenue administration, and administrative analysis of basic programs, organizations, and government-wide procedures. Such activities will include studies

A. De acuerdo con el Convenio General para la Cooperación Técnica Económica y de Asuntos Afines, entre los gobiernos de los Estados Unidos de América y de la República de Costa Rica firmado el 22 de diciembre de 1961 y ratificado por la Asamblea Legislativa el 18 de julio de 1962, la Agencia para el Desarrollo Internacional (en adelante llamada "AID" y que también comprenderá cualquier agencia componente o que la suceda) representada por el Director de la misión de la Agencia para el Desarrollo Internacional en Costa Rica (en adelante llamada "USAID") A. E. Farwell, y la Oficina de Planificación (en adelante llamada "Oficina de Planificación") representada por el Sr. Rodolfo Silva, por este medio convienen en las estipulaciones contenidas en los párrafos que siguen:

B. Bajo las estipulaciones de este Acuerdo, USAID y el Gobierno de Costa Rica tendrán como objetivos comunes la preparación de planes de desarrollo económico y la realización de dichos planes por medio de un aumento en las inversiones de capital del Gobierno de Costa Rica y del establecimiento de mejores procesos administrativos y de organización. El énfasis de estas actividades recaerá en el desarrollo de los sectores agrícola e industrial, en el mejoramiento de la política y la administración de ingresos, y en el análisis de programas

For the Government of Costa Rica

For the Agency for International Development

SIGNATURE

*Rodolfo Silva*

DATE

TITLE

Director

National Planning Office

SIGNATURE

*A. E. Farwell*

TITLE

Director

U.S.A.I.D./Costa Rica

DATE

12/25/65

## PROJECT AGREEMENT

BETWEEN AID AND

The National Planning Office

AN AGENCY OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.

515-11-720-060

PAGE 3 OF 6 PAGES

2. Agreement No.

AID-CR-104

2.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title

DEVELOPMENT PLANNING & ADMINISTRATION  
PLANIFICACION Y ADMINISTRACION

of tax administration, training in tax auditing, preparing a cadastral and topo project work plan, organizational studies of the Direct Tax Office, studies of motor vehicle use and assignment, studies of government printing operations, studies of basic government organization, studies of computer use and assignment, organizational studies of municipalities, studies of health and agricultural programs, and a study of pension systems and studies of budget procedures.

1. The services of one or more United States Government employees specialized in the above-mentioned areas and the services of such short-term technicians as are required by the needs identified in the activities described herein. The estimated costs of these services are \$43,000 for the participating agency agreement, and \$37,000 for direct hire personnel;

2. Training outside of Costa Rica for approximately 45 qualified government employees, except that the cost of their salaries and international travel shall be borne by the Government of Costa Rica, as specified in B. below, and providing

básicos y de procedimientos generales del gobierno y su organización. Dichas actividades incluirán estudios en administración de impuestos, preparación de un plan de trabajo para un proyecto catastral-topográfico, estudios de organización de la Tributación Directa, estudios sobre el uso y asignación de vehículos motores, estudios sobre las operaciones de imprenta del gobierno, estudios de la organización básica del gobierno, estudios sobre el uso y asignación de computadores, estudios sobre la organización de las municipalidades, estudios sobre programas agrícolas y de salud un estudio sobre sistemas de pensiones y estudios sobre procedimientos presupuestarios.

1. Los servicios de uno o más empleados del Gobierno de los Estados Unidos, especializados en las materias arriba mencionadas, y los servicios de técnicos contratados a corto plazo, tantos como sea necesario para cubrir las actividades aquí enumeradas. El costo aproximado de estos servicios es de \$43,000 para el acuerdo con la agencia participante y \$37,000 para personal directo;

2. Adiestramiento fuera de Costa Rica para aproximadamente 45 funcionarios del gobierno, debidamente seleccionados, sin contar el importe de sus respectivos sueldos el cual deberá ser proporcionado por el Gobierno de Costa Rica, como lo indica el

For the Cooperative Government Agency

For the Agency for International Development

SIGNATURE:

*Lee J. Albert*

DATE:

SIGNATURE:

*O. E. Farwell*

DATE:

9/27/65

TITLE:

Director

TITLE:

Director

National Planning Office

U.S.A.I.D./Costa Rica



PROAG  
CONTINUATION  
SHEET

ANNEX

**PROJECT AGREEMENT  
BETWEEN AID AND**

The National Planning Office

AN AGENCY OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.  
515-11-720-060

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2. Agreement No.  
AID-CR-104

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title  
DEVELOPMENT PLANNING & ADMINISTRATION  
PLANIFICACION Y ADMINISTRACION

that said training contributes directly to the objectives and activities of this project. The cost of this activity will be \$98,985.

inciso "E" más adelante, y con la condición de que dicho adiestramiento contribuya directamente a los objetivos y actividades de este proyecto. El costo de esta actividad es de \$98,985.

C. In addition, AID agrees to furnish the sum indicated in Block 8 of this Agreement for the following purposes:

C. Además, la AID conviene en proporcionar la suma indicada en la Casilla #8 de este Acuerdo de Proyecto para los siguientes propósitos:

1. The services of a U.S. consultant in pension plans. \$25,000.

1. Los servicios de un consultor estadounidense, en programas de pensiones. \$25,000.

2. The services of a U.S. consultant in administrative analysis. \$7,700.

2. Los servicios de un consultor estadounidense en análisis administrativo. \$7,700.

3. The services of a consulting team which will advise the Planning Office on macro-economic planning, and the development of sector plans. \$76,000.

3. Los servicios de un equipo de consultores el cual aconsejará a la Oficina de Planificación en planificación macro-económica y en el desarrollo de planes parciales. \$76,000.

4. For the purchase of GIPR materials and paper for the Dirección General de Estadística y Censos, the sum of \$9,300 is provided.

4. Para la compra de materiales y papelería GIPR para la Dirección General de Estadística y Censos, se proporciona la suma de \$9,300.

5. For defraying the Other Costs of the Project, the sum of \$29,000 is provided.

5. Para sufragar los Otros Gastos del proyecto, se proporciona la suma de \$29,000.

D. From the funds deposited in trust with AID by the Government of Costa Rica under the terms of the Agreement signed on June 23, 1955, between the AID and the Ministry of Economy & Finance, there is hereby allotted to the execution of this project the total sum of \$9,300. The estimated budget for the trust funds noted above is as

D. De los fondos depositados en fideicomiso con la AID por el Gobierno de Costa Rica bajo los términos del Acuerdo firmado el 23 de junio de 1955 entre la AID y el Ministerio de Economía y Hacienda, se asigna, por este medio, la suma de \$9,300. El presupuesto estimado para los fondos de fideicomis arriba

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: Rodolfo Pliz J.  
DATE: \_\_\_\_\_  
TITLE: Director

SIGNATURE: R. E. Farwell  
DATE: 6/25/65  
TITLE: Director

National Planning Office

U.S.A.I.D./Costa Rica



**PROJECT AGREEMENT  
BETWEEN AID AND**

**The National Planning Office**

**AN AGENCY OF THE GOVERNMENT OF  
Costa Rica**

1. Project/Activity No.  
**515-11-720-060**

PAGE 5 OF 6 PAGES

2. Agreement No.  
**AID-CR-104**

3.  Original or  
Revision No. \_\_\_\_\_

2. Project/Activity Title  
**DEVELOPMENT PLANNING & ADMINISTRATION  
PLANIFICACION Y ADMINISTRACION**

follows:  
21 Travel  $\$26,000$   
24 Printing and  
Reproduction  $300$   
25 Other Services  $3,000$   
 $\underline{\$29,300}$   
 $(\$1,404.93)$

mencionados es el siguiente:  
21 Viajes  $\$26,000$   
24 Impresión y Repro-  
ducción  $300$   
25 Otros servicios  $3,000$   
 $\underline{\$29,300}$   
 $(\$1,404.83)$

E. The Government of Costa Rica also agrees to provide the following contributions which have an estimated value of  $\$572,160$ .

E. El Gobierno de Costa Rica también conviene en proporcionar las siguientes contribuciones por un valor estimado de  $\$572,160$ .

1. Salaries of participants  $\$524,800$   
2. International travel for participants as specified above  $40,360$   
3. Office space  $7,000$   
 $(\$86,429)$   $\underline{\$572,160}$

1. Sueldos a becados  $\$524,800$   
2. Viajes de becados como se indica anteriormente  $40,360$   
3. Local para oficinas  $7,000$   
 $(\$86,429)$   $\underline{\$572,160}$

F. The above-named parties also mutually agree to carry out the Project in accordance with the terms set forth in the Standard Provisions Annex as contained in paragraphs C through P of the Agreement signed by the representatives of the two governments on June 23, 1955, and which remain in force for purposes of this Agreement.

F. Las partes arriba mencionadas también acuerdan llevar a cabo el proyecto de acuerdo con los términos estipulados en el Anexo de Provisiones Normales como lo especifican los párrafos de la C a la P del Acuerdo firmado por representantes de ambos gobiernos el 23 de junio de 1955 y que continua vigente para efectos del presente Acuerdo.

G. To the extent that United States owned local currencies are not otherwise made available by AID, AID will provide dollar funds for financing its share of the local currency costs related to the project under the terms established by the Special Letter of Credit Implementation Memorandum signed

G. Cuando los fondos en moneda local propiedad de los Estados Unidos, no puedan ser proporcionados por AID de otra manera, la AID proporcionará fondos en dólares para financiar su parte de los gastos en moneda local relacionados al proyecto de acuerdo con los términos establecidos por el Memorandum de Implementación

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: *Rodolfo Plas J.*  
TITLE: **Director**

SIGNATURE: *A. E. Farwell*  
TITLE: **Director**

**National Planning Office**

**U.S.A.I.D./Costa Rica**

DATE: 6/25/65

PROJECT AGREEMENT  
BETWEEN AID AND

The National Planning Office

AN AGENCY OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.

515-11-720-060

PAGE 6 OF 6 PAGES

2. Agreement No.

AID-CR-104

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title

DEVELOPMENT PLANNING & ADMINISTRATION  
PLANIFICACION Y ADMINISTRACION

by both Governments and the  
National Bank of Costa Rica  
on July 23, 1963.

de la Carta Especial de Crédito  
firmado por ambos gobiernos y  
por el Banco Nacional de Costa  
Rica el 23 de julio de 1963.

DONE IN DUPLICATE in both the  
English and Spanish languages  
on this \_\_\_\_\_ day of  
1965.

HECHO EN DUPLICADO en los idiomas  
inglés y español este día \_\_\_\_\_ de  
de 1965.

FOR THE NATIONAL PLANNING OFFICE  
(Por la Oficina de Planificación)

POR LA AGENCIA PARA EL DESARRO-  
LLO INTERNACIONAL (For the Agen-  
cy for International Development)

*Rolando Silva J.*

Director

*A. E. Farnell*

Director

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: *X*

DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

PROJECT AGREEMENT BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID), AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND THE NATIONAL PLANNING OFFICE AN AGENCY OF THE GOVERNMENT OF COSTA RICA

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

PROJECT DESCRIPTION FOREIGN CURRENCY STANDARD PROVIDORS ANNEX  
STANDARD PROVIDERS ANNEX SPECIAL AGED PROVIDERS ANNEX

1. PROJECT/ACTIVITY NO.  
515-11-720-060

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2. AGREEMENT NO.  
AID-CR-113

3. ORIGINAL OR REVISION NO.

4. PROJECT/ACTIVITY TITLE  
DEVELOPMENT PLANNING & ADMINISTRATION

PLANIFICACION Y ADMINISTRACION

This Project Agreement is further subject to the terms of the following agreement between the two governments as modified and supplemented:

5. TECHNICAL COOPERATION DATE  
Dec. 22, 1961  
6. ECONOMIC COOPERATION DATE  
7. AID DATE

8. PROJECT DESCRIPTION AND EXPLANATION  
(See Annex A attached)

9. AID APPROPRIATION SYMBOL 7. AID ALLOTMENT SYMBOL  
72-1161010 695-50-515-32-69-61

Table with 5 columns: INCREASE (\$), DECREASE (\$), TOTAL TO DATE (\$). Rows include 25,000, 20,000, 5,000, 53,835, 53,835.

See end of this Agreement beginning on following page.

Ver fin de este Acuerdo que empieza en la página siguiente.

11. ESTIMATED FISCAL COMPLETION DATE  
DEC. 23, 1965

12. ESTIMATED FISCAL COMPLETION DATE  
DEC. 23, 1965  
13. SIGNATURE OF AGENCY FOR INTERNATIONAL DEVELOPMENT  
14. SIGNATURE OF AGENCY FOR INTERNATIONAL DEVELOPMENT



FRDAG  
CONTINUATION  
SHEET  
ANNEX

PROJECT AGREEMENT  
BETWEEN AID AND

THE NATIONAL PLANNING OFFICE

AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA

1. Project/Activity No.  
C15-11-720-060

2. Agreement No.  
AID-CR-113

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title  
DEVELOPMENT PLANNING & ADMINISTRATION  
PLANIFICACION Y ADMINISTRACION

A. In accordance with the General Agreement for Economic, Technical and related assistance between the Government of the United States of America and the Republic of Costa Rica signed December 22, 1961 and ratified by the Legislative Assembly on July 18, 1962, the Agency for International Development (hereinafter referred to as "AID" and which shall also comprehend any component agency or any successor agency) represented by the Acting Director of the United States Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID") Hermon S. Davis, Jr., and the National Planning Office (hereinafter referred to as "NPO" and which shall also comprehend any component agency or any successor agency) represented by Adolfo Silva, agree to the conditions set forth in the section which follow.

A. De acuerdo con el Convenio General para la Cooperación Técnica, Económica y de Asuntos Afines, entre los gobiernos de los Estados Unidos de América y de la República de Costa Rica, firmado el 22 de diciembre de 1961 y ratificado por la Asamblea Legislativa el 18 de julio de 1962, la Agencia para el Desarrollo Internacional (en adelante llamada "AID" y que también comprenderá cualquier agencia componente o que la suceda) representada por el Director Interino de la Misión de la Agencia para el Desarrollo Internacional en Costa Rica (en adelante llamada "USAID") Hermon S. Davis, Jr., y la Oficina de Planificación (en adelante llamada "OFIPLAN") representada por Rodolfo Silva, por este medio convienen en las estipulaciones contenidas en los párrafos que siguen.

The USAID and the NPO will, under this agreement, have as their common objective the fulfillment of the national economic and social development plan, and the implementation of that plan.

B. USAID y el Gobierno de Costa Rica tendrán, dentro de este Acuerdo, como objetivo común, el refinamiento del plan nacional de desarrollo económico y social y el cumplimiento de dicho plan.

USAID and AID are pleased with the success of efforts that have been made over the past year to improve tax administration, and agree to sustain these efforts. It

El Gobierno de Costa Rica y AID están satisfechos con el éxito de los esfuerzos que se han realizado durante el pasado año para mejorar la administración de impuestos, y acuerdan mantener esos esfuerzos. Se

For the Government of Costa Rica

For the Agency for International Development

*[Signature]*  
DATE: \_\_\_\_\_

*[Signature: Hermon S. Davis]*  
DATE: \_\_\_\_\_

For the National Planning Office

For the USAID/Mission Acting Director

**PROJECT AGREEMENTY**  
SEVERAL AID AID

**THE NATIONAL PLANNING OFFICE**

AN AGENCY OF THE GOVERNMENT OF  
**COSTA RICA**

1. Project/Activity No.

515-11-720-060

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2. Agreement No.

AID-CR-113

3.  Original or

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3. Project/Activity Title

**DEVELOPMENT PLANNING & ADMINISTRATION**  
**PLANIFICACION Y ADMINISTRACION**

is agreed that the cadastral project is of major importance in the area of tax administration, and this project will be vigorously pursued.

acuerda que el proyecto catastral es de suma importancia en el campo de la administración de impuestos y que este proyecto será impulsado vigorosamente.

The GOCR will initiate such procedures, regulations, and legislation as is required by the investment plan, the legislation being prepared in time for early submission to the Asamblea. Such procedures, regulations, and legislation will treat both the improved tax policy and the tax administration.

El Gobierno de Costa Rica iniciará los procedimientos, reglamentos y legislación necesaria por el plan de inversión, preparando dicha legislación a tiempo para que sea presentada a la nueva Asamblea. Tales procedimientos, reglamentos, y legislación tratarán con mejoramiento de la política de impuestos y administración de los mismos.

Following completion of a study of fiscal procedures, the legislative revisions will be prepared to improve existing fiscal procedures in time for early submission to the Asamblea.

Una vez completado un estudio de los procedimientos fiscales, se prepararán las revisiones legislativas pertinentes, para corregir los procedimientos fiscales existentes a tiempo para presentación a la Asamblea.

The basic government policies will be initiated or revised, and the program will be developed in program areas consistent with national development objectives.

Política básica del Gobierno será revisada e iniciada, y así como claros conceptos de programa que vayan de acuerdo con el plan nacional de desarrollo.

The GOCR will continue to support its efforts to gear government organization and development planning implementation by strengthening the executive control over the development and execution of all government activities at the operational level.

El Gobierno de Costa Rica continuará sus esfuerzos para dirigir la organización general del gobierno hacia el cumplimiento de planes de desarrollo por medio del fortalecimiento del control ejecutivo sobre la ejecución y desarrollo de programas y tratando de eliminar la duplicación de las responsabilidades de programa.

For the Agency \_\_\_\_\_  
Signature: \_\_\_\_\_  
Title: \_\_\_\_\_  
National Planning Office

For the Agency for International Development  
Signature: Hermon S. Marri  
Title: USAID/Mission Acting Director  
DATE: \_\_\_\_\_



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**PROJECT AGREEMENT**  
BETWEEN AID AND

**THE NATIONAL PLANNING OFFICE**

**AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.  
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2. Agreement No.  
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3.  Original or  
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3. Project/Activity Title  
**DEVELOPMENT PLANNING & ADMINISTRATION  
PLANIFICACION Y ADMINISTRACION**

litics.

The GOCR will seek to establish a Debt Management Unit to facilitate handling of the public debt, and to achieve economies therein.

El Gobierno de Costa Rica ~~tatará~~ de establecer una Unidad de Administración de la Deuda para facilitar el manejo de la deuda pública y para lograr economías por ese medio.

Legislation, based on the results of the current study of GOCR pension plans, will be prepared and submitted to the Asamblea.

Legislación, basada en los resultados del presente estudio del Gobierno sobre planes de pensión, será preparada y presentada a la Asamblea.

1. USAID, for its part, will provide the following advisory services to help carry out the objectives of this agreement:

1. USAID, por su parte, proporcionará los siguientes servicios consultivos para ayudar en el desenvolvimiento de los objetivos de este acuerdo:

a. One full-time U.S. advisor to provide technical assistance, and to serve as project coordinator. (\$25,000).

a. Un técnico estadounidense, a tiempo completo, para proporcionar ayuda y servir como coordinador del proyecto. (\$25,000).

b. Through a Participating Agency Service Agreement with the Internal Revenue Service the services of two full time technicians in tax administration, and five short term tax technicians in ADP, statistics, training, O&M, and research. (\$80,060).

b. A través de un Acuerdo con una Agencia Participadora, los servicios de dos técnicos en administración de impuestos, a tiempo completo, y cinco técnicos en impuestos, a corto plazo, especialistas en ADP, estadísticas, adiestramiento, organización y métodos e investigación. (\$80,060).

c. Four full-time economists under a contract with Robert Nathan Associates to advise the GOCR on application and refinement of the plan and on fiscal policy and procedures.

c. Cuatro economistas a tiempo completo dentro de un contrato con la firma Robert Nathan Associates para aconsejar al Gobierno en la aplicación y refinamiento del plan y en política y procedimientos fiscales.

For the Cooperating Government of Agency  
*[Signature]*  
SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: Director, National Planning Office

For the Agency for International Development  
*[Signature]*  
SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: USAID/Mission Acting Director

**PROJECT AGREEMENT**  
BETWEEN AID AND

1. Project/Activity No.

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2. Agreement No.

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**DEVELOPMENT PLANNING & ADMINISTRATION**  
**PLANIFICACION Y ADMINISTRACION**

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**THE NATIONAL PLANNING OFFICE**

**AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

ANNEX

One actuarial consultant to advise on the development of a sound pension policy and plans. (Both of these contracts have been previously funded).

Un consultor actuario para aconsejar en el desarrollo de una sólida política de pensiones y un plan respectivo. (Ambos contratos han sido financiados previamente).

OFIPLAN agrees to propose a work plan of the activities to be carried out by the Nathan contract team. Work plans for other project activities have been completed.

OFIPLAN acuerda preparar un plan de trabajo de las actividades que llevarán a cabo los contratistas de la firma Nathan. Los planes de trabajo para otras actividades del proyecto están terminados.

2. Training outside of Costa Rica for approximately 27 qualified government employees and/or officials, except that the cost of their salaries and travel to the first point of training shall be borne by the Government of Costa Rica, as specified in E. below, and providing that said training contributes directly to the objectives and activities of this project. This training will emphasize the attainment of knowledges and skills most important to the execution and refinement of the national plan, e.g. economics, tax administration. The cost of this activity will be \$50,000. The GOCR will assist AID in appraising the training programs and subsequent application of acquired skills and knowledge by regular contacts with those in training, follow-up interviews with the participants, and subsequent investigations.

2. Adiestramiento fuera de Costa Rica para aproximadamente 27 empleados y/o funcionarios del gobierno, exceptuando el costo de viajes de ida y vuelta al primer punto de adiestramiento lo cual será sufragado por el Gobierno de Costa Rica como se indica en E. más adelante siempre y cuando dicho adiestramiento contribuya directamente a los objetivos y actividades de este proyecto. Este adiestramiento hará hincapié en el logro de conocimientos y técnicas importantes en la ejecución y refinamiento del plan nacional, por ejemplo, economía, administración de impuestos, finanzas, estadística, y administración. El costo de esta actividad será de \$50,000. El Gobierno de Costa Rica ayudará a la AID en la evaluación de los programas de adiestramiento y en la aplicación de las técnicas y conocimientos adquiridos por medio de contact frecuente con las personas siendo adiestradas, entrevistas con los becados a su regreso, e investigaciones posteriores para determinar la aplicación del adiestramiento.

For the Organizing Government of Agency

For the Agency for International Development

SIGNATURE

DATE

SIGNATURE

DATE

Director/National Planning Office

USAID/MISSION Acting Director

Office



PROJECT AGREEMENT  
BETWEEN AID AND

1. Project/Activity No.  
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THE NATIONAL PLANNING OFFICE

2. Agreement No.  
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3.  Original or  
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AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA

3. Project/Activity Title  
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PLANIFICACION Y ADMINISTRACION

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to determine training appli-  
cation.

C. In addition, AID agrees to  
furnish the sum indicated in  
Block 8 of the face sheet of  
this Agreement for the follow-  
ing purposes:

C. Además, AID acuerda proporcionar  
la suma que aparece en la casilla  
#8 de la primera página de este  
acuerdo para los siguientes propó-  
sitos:

1. \$17,000 for office equip-  
ment needed by the Direct Tax  
Office (typewriters, calculat-  
ing machines, and adding ma-  
chines); \$2,000 for books,  
contingency supplies, and e-  
quipment required by OFIPLAN;  
and \$1,000 for supplies and  
equipment required by the Cen-  
sus Office in connection with  
its household sampling sur-  
vey. (\$20,000)

1. \$17,000 para equipo de oficina  
necesario en la Tributación Directa  
(máquinas de escribir, máquinas de  
calcular, y máquinas sumadoras);  
\$2,000 en libros, artículos de im-  
previstos, y equipo necesario en la  
OFIPLAN; y \$1,000 para suministros  
y equipo necesarios en la Oficina  
de Estadística y Censos relaciona-  
dos con las investigaciones de casa  
en casa para obtener números repre-  
sentativos de personas en cada una.  
(\$20,000)

2. For defraying Other Costs  
of the Project in the form of  
translations, local and invi-  
tational travel, and miscel-  
laneous expense. (\$5,000).

2. Para sufragar Otros Gastos del  
proyecto en forma de traducciones,  
viajes locales e internacionales y  
gastos misceláneos (\$5,000).

D. From the funds deposited  
in trust with AID by the Gov-  
ernment of Costa Rica under  
the terms of the Agreement  
signed on June 23, 1955, be-  
tween the AID and the Minis-  
try of Economy and Finance,  
there is hereby allotted to  
the execution of this project  
the total sum of \$9,300. The  
estimated budget for the  
trust funds noted above is  
as follows:

D. De los fondos depositados en fide-  
icomiso con la AID por el Gobierno  
de Costa Rica bajo los términos del  
Acuerdo firmado el 23 de junio de  
1955, entre la AID y el Ministerio  
de Economía y Hacienda, se asigna  
por este medio, para la ejecución  
de este proyecto la suma total de  
\$9,300. El presupuesto estimado  
para los fondos de fideicomiso indi-  
cados aquí, es el siguiente:

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE

SIGNATURE

DATE

\_\_\_\_\_  
Title: Director, National Planning  
Office

\_\_\_\_\_  
Title: USAID/Costa Rica, Actg. Director



**PROJECT AGREEMENT  
BETWEEN AID AND**

**THE NATIONAL PLANNING OFFICE**

**AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.  
515-11-720-060

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2. Agreement No.  
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3. Project/Activity Title

**DEVELOPMENT PLANNING & ADMINISTRATION  
PLANIFICACION Y ADMINISTRACION**

21 Travel	26,000
24 Printing and Repro- duction	300
25 Other Services	3,000
	<u>29,000</u>
	(\$1,404.83)

21 Viajes	26,000
21 Impresión y Reproducción	300
25 Otros Servicios	3,000
	<u>29,000</u>
	(\$1,404.83)

E. The GOCR also agrees to provide the following contributions which have an estimated value of \$52,431.

E. El Gobierno de Costa Rica también acuerda proporcionar las siguientes contribuciones que tienen un valor estimado de \$52,431.

1. Salaries of participants	\$47,115
2. Travel of participants	4,316
3. Office space	1,000
	<u>\$52,431</u>

1. Sueldos de becados	\$47,115
2. Viajes de becados	4,316
3. Local para oficinas	1,000
	<u>\$52,431</u>

F. OFIPLAN will serve as the over-all GOCR liaison and coordinating agency for AID programs, including participant training, acquisition of excess properties, requests for material and technical assistance made by various government entities, and receipt and inland transportation of commodities.

F. OFIPLAN será el enlace general del Gobierno de Costa Rica y la agencia coordinadora de los programas de AID, incluyendo el adiestramiento de becados, la adquisición de equipo o materiales sobrantes, solicitudes de ayuda técnica o material hechas por las diversas entidades del gobierno, y el recibo y transportes de materiales en el territorio nacional.

G. The above-named parties also mutually agree to carry out the Project in accordance with the terms set forth in the Standard Provisions Annex as contained in paragraphs C. through E. of the Agreement signed by the representatives of the two governments on June 23, 1955, and which remain in force for purposes of this Agreement.

G. Las partes arriba mencionadas también acuerdan llevar a cabo el proyecto de acuerdo con los términos estipulados en el Anexo de Provisiones Normales como lo especifican los párrafos de la C. a la P. del Acuerdo firmado por representantes de ambos gobiernos el 23 de junio de 1955 y que continúa vigente para efectos del presente acuerdo.

For the Concerning Government or Agency

For the Agency for International Development

SIGNATURE

SIGNATURE

DATE

TITLE: Director/National Planning Office

TITLE: USAID/Costa Rica, Actg. Director

PROAG  
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ANNEX

PROJECT AGREEMENT  
BETWEEN AID AND

THE NATIONAL PLANNING OFFICE

AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA

1. Project/Activity No.  
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2. Agreement No.  
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DEVELOPMENT PLANNING & ADMINISTRATION  
PLANIFICACION Y ADMINISTRACION

H. To the extent that United States owned local currencies are not otherwise made available by AID, AID will provide dollar funds for financing its share of the local currency costs related to the project under the terms established by the Special Letter of Credit Implementation Memorandum signed by both Governments and the National Bank of Costa Rica on July 23, 1963.

II. Cuando los fondos en moneda local propiedad de los Estados Unidos, no puedan ser proporcionados por la AID de otra manera, la AID proporcionará fondos en dólares para financiar su parte de los gastos en moneda local relacionados al proyecto de acuerdo con los términos establecidos por el Memorandum de Implementación de la Carta Especial de Crédito firmado por ambos gobiernos y el Banco Nacional de Costa Rica el 23 de julio de 1963.

DONE IN DUPLICATE in both languages, English and Spanish, on this 23rd day of December, 1965.

HECHO EN DUPLICADO en los idiomas inglés y español el día 23 de diciembre de 1965.

FOR THE NATIONAL PLANNING OFFICE

POR LA AGENCIA PARA EL DESARROLLO INTERNACIONAL

Roberto Silva S.  
Roberto Silva  
Director, National Planning Office

Hermon S. Davis, Jr.  
Hermon S. Davis, Jr.  
Acting Director  
USAID/Costa Rica

For the Contracting Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

P

PRO AG (6-64)

PRO AG

**PROJECT AGREEMENT**  
**BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND**  
**THE NATIONAL PLANNING OFFICE AND THE MINISTRY OF FINANCE, AGENCIES**  
**AN AGENCY OF THE GOVERNMENT OF COSTA RICA**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

- PROJECT DESCRIPTION ANNEX A     FOREIGN CURRENCY STANDARD PROVISIONS ANNEX  
 STANDARD PROVISIONS ANNEX     SPECIAL LOAN PROVISIONS ANNEX

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

- GENERAL AGREEMENT FOR TECHNICAL COOPERATION    DATE: Dec. 22/61  
 ECONOMIC COOPERATION AGREEMENT    DATE:  
 (Other)    DATE:

1. PROJECT/ACTIVITY NO. 515-11-720-060    PAGE 1 OF 12 PAGES  
2. AGREEMENT NO. AID-CR-137    3.  ORIGINAL OR REVISION NO. \_\_\_\_\_  
4. PROJECT/ACTIVITY TITLE  
**PLANIFICACION Y ADMINISTRACION (IRS)**  
**DEVELOPMENT PLANNING & ADMINISTRATION (IRS)**

5. PROJECT DESCRIPTION AND EXPLANATION  
(See Annex A attached)

6. AID APPROPRIATION SYMBOL 72-1181010    7. AID ACCOUNT SYMBOL 895-50-515-00-69-81

8. AID FINANCING	PREVIOUS TOTAL (A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
<input type="checkbox"/> DOLLARS <input type="checkbox"/> LOCAL CURRENCY				
(a) Total		2,980		2,980
(b) Contract Services				
(c) Compt. Equip.		2,980		2,980
(d) Other Costs				
9. COOPERATING AGENCY MONITORING DOLLAR EQUIVALENT				
(a) Total				
(b) Unfilled and Other				
(c) Contingencies				
(d) Other Costs				

*W. Newnam*

*R. Nicholson*

*J. Larocca*

*[Signature]*

10. SPECIAL NOTES (Use Additional Continuation Sheets if Necessary)

Ver texto de este convenio que empieza en la página siguiente.

See text of this agreement beginning on the following page.

11. DATE OF ORIGINAL AGREEMENT: *mar 21 7/68*    12. DATE OF THIS REVISION: \_\_\_\_\_    13. ESTIMATED FINAL CONTRIBUTION DATE: *mar 21 7/68*

14. FOR THE COOPERATING GOVERNMENT OR AGENCY: *Alberto DiMare*    15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT: *Robert B. Black*

SIGNATURE: Alberto DiMare    DATE: \_\_\_\_\_    SIGNATURE: Robert B. Black    DATE: \_\_\_\_\_

TITLE: Director, National Planning Office    TITLE: USAID/CR Mission Director

*Alvaro Hernández*  
**Alvaro Hernández, Minister of Finance**



**PROJECT AGREEMENT**  
**BETWEEN AID AND**  
**OFIPLAN and the Ministry of**  
**Finance**

---

**AN AGENCY OF THE GOVERNMENT OF**  
**Costa Rica**

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3. Project/Activity Title  
IRS

De conformidad con el Acuerdo General de Asistencia Económica, Técnica y Conexa con éstas entre los Gobiernos de los Estados Unidos de América y la República de Costa Rica firmado el 22 de Diciembre de 1961, y ratificado por la Asamblea Legislativa el 18 de Julio de 1962, La Agencia Para el Desarrollo Internacional (a quien de aquí en adelante se denominará "AID" y que comprende cualquier agencia sucesora o componente) representada por el Director de la Misión de la Agencia para el Desarrollo Internacional de los Estados Unidos a Costa Rica (a quien de aquí en adelante se denominará "USAID") Robert B. Black, y la Oficina Nacional de Planificación (a quien de aquí en adelante se denominará "OFIPLAN"), representada por su Director, Alberto DiNare y el Ministerio de Hacienda representado por su Ministro, Alvaro Hernández Piedra por este medio manifiestan estar de acuerdo con las condiciones contenidas en las secciones que siguen:

In accordance with the General Agreement for Economic, Technical and Related Assistance between the Governments of the United States of America and the Republic of Costa Rica signed December 22, 1961, and ratified by the Legislative Assembly on July 18, 1962, the Agency for International Development (hereinafter referred to as "AID" also comprehending any successor or component agency) represented by the Director of the United States Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID") Robert B. Black, the National Planning Office (hereinafter referred to as "OFIPLAN"), represented by its Director, Alberto DiNare and the Ministry of Finance represented by its Minister, Alvaro Hernández Piedra, hereby agree to the conditions contained in the sections which follows:

I.- FINALIDAD DEL PROYECTO

I.- PURPOSE OF PROJECT

La finalidad de este proyecto es tomar providencias para que continúen los esfuerzos conjuntos de funcionarios que ejecutan labores de dirección y/o gestión gerencial, supervisores y técnicos del Gobierno de Costa Rica y Asesores de los Estados Unidos en Administración de Impuestos con el fin de lograr una mejor administración tributaria. Esto es una continuación del proyecto de mejoramiento tributario que anteriormente ha existido bajo el Acuerdo de Proyecto titulado "Planificación y Administración para el Desarrollo". Se hará énfasis primario

The purpose of this project is to provide for a continuation of the joint efforts of management officials, supervisors and technicians of the GOCR and Tax Administration Advisors of the United States in achieving improved tax administration. This is a continuation of the tax administration improvement project which has existed formerly under the Project Agreement entitled "Development Planning and Administration". Primary emphasis will be given to Administration of Direct and Sales Taxes.

For the Cooperating Government or Agency

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PROJECT AGREEMENT

OPIPIAN BETWEEN AID AND  
and the Ministry of Finance

AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA

1. Project/Activity No.  
515-11-720-060

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sobre la Administración de Impues-  
tos Directos y de Ventas.

II.- ANTECEDENTES

Los esfuerzos conjuntos realizados  
en materia de Administración Tribu-  
tar/a iniciados en Octubre de 1964  
han dado a la fecha resultados muy  
satisfactorios. Estos se detallan  
brevemente abajo:

- 1.- Se certifican regularmente a la  
Oficina de Cobros las cuentas vencidas  
y se procede a su cobro.
- 2.- Se han instalado en la Tributación  
Directa mayores facilidades para at-  
tender al contribuyente.
- 3.- Se ha establecido una Oficina de  
Información Pública la cual ha ace-  
lorado considerablemente la disemina-  
ción de información al contribuyente.
- 4.- Dieciocho personas de la Tributa-  
ción Directa han recibido adiestra-  
miento en los Estados Unidos en dife-  
rentes fases de Administración de Im-  
puestos.
- 5.- Treinta auditores de la Tributa-  
ción Directa han recibido adiestra-  
miento en derecho tributario y técni-  
cas de auditoría.
- 6.- Se han adoptado mejores conceptos  
en materia de gestión gerencial, lo-  
grado una mejor delegación de autori-  
dad y una mejor comunicación interna  
con la Tributación Directa.
- 7.- Se han adiestrado técnicos en Or-  
ganización y Métodos y se ha estable-  
cido un cuerpo de asesoria en O & M  
para estudiar mejores métodos en lo  
concerniente a tramitación v/o proce-

II.- BACKGROUND

The joint tax administration improvement  
efforts initiated in October 1964 has to  
date yielded gratifying results. These  
are itemized briefly below:

- 1.- Delinquent accounts are now regularly  
certified to the Oficina de Cobros and  
collection action taken.
- 2.- Improved facilities for attending the  
taxpayer have been installed in the Tri-  
butación Directa.
- 3.- An Office of Public Information has  
been established which has considerably  
stepped up dissemination of information  
to the taxpayer.
- 4.- Eighteen persons in the Tributación  
Directa have received training in the  
United States in various phases of Tax  
Administration.
- 5.- Thirty auditors of Tributación Direc-  
ta have received training in tax law and  
auditing techniques.
- 6.- Improved management concepts have  
been adopted, achieving better delegation  
of authority and improved internal com-  
munication with the Tributación Directa.
- 7.- Organization and Methods examiners  
have been trained and an O & M Staff set-  
up to study improved processing methods.
- 8.- A group of Asistentes Fiscales was  
established to collect delinquent accounts

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Maniemento.

through pre-judicial processes.

8.- Se estableció un grupo de Asistentes Fiscales para el cobro de cuentas vencidas mediante procesos ante y estrajudiciales.

9.- An Office of Planning and Systems has been established to provide the Director General, Tributación Directa with a mechanism for improved planning and control of all the functions of the office.

9.- Se ha establecido una Oficina de Planeamiento y Sistematización para proporcionarle al Director General de la Tributación Directa un mecanismo que le permita planificar y controlar mejor todas las funciones de la Oficina.

10.- A Legal Office has been established in the Tributación Directa to provide for more efficient and uniform application of the tax laws and regulations.

10.- Se ha establecido en la Tributación Directa una Oficina Legal para que se encargue de aplicar más eficiente y uniformemente las leyes y reglamentos impositivos.

11.-The Income Tax Department has been completely reorganized to achieve several objectives:

11.- Se ha reorganizado totalmente el Departamento de Impuesto sobre la Renta con el fin de alcanzar varios objetivos:

a.- The efficient integration of administration of the new sales tax law with that of the income tax.

a.- La integración eficiente de la Administración de la nueva ley del Impuesto sobre las Ventas con la del Impuesto sobre la Renta.

b.- The rapid audit of income tax returns through office audit methods.

b.- La rápida revisión de las declaraciones del Impuesto sobre la Renta por métodos de auditoría interna.

c.- Improved program planning to achieve balanced economic and geographic coverage within manpower resources available.

c.- Planificación mejorada de programas para alcanzar una equilibrada cobertura económica y geográfica dentro de los recursos de potencial humano disponibles.

d.-Improved technical accuracy and uniformity of field audits and greater taxpayer receptivity to proposed audits through the functioning of a review staff.

d.- Exactitud y uniformidad técnicas mejoradas de las revisiones externas y mayor receptividad del contribuyente a las modificaciones hechas por los auditores a través del funcionamiento de un personal de revisión.

e.- Improved resolution of taxpayers appeals through establishment of an appeals staff.

f.- Improved management and supervision of the income and sales tax functions.

Improvement efforts are reflected in the continually increasing tax revenues secured by the Direct Tax Office.

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e.- Mejores resoluciones de los reclamos de los contribuyentes mediante el establecimiento de un personal de reclamos.

f.- Dirección y supervisión de las funciones del Impuesto sobre la Renta y Ventas.

Los esfuerzos realizados por mejorar la Administración de Impuestos se reflejan en los constantemente crecientes ingresos tributarios obtenidos por la Tributación Directa. La recaudación del Impuesto sobre la Renta, por ejemplo, ha aumentado un 62% de 1963 a 1966.

III.- PUESTA EN EJECUCION

La AID proporcionará asistencia técnica al Gobierno de Costa Rica en sus esfuerzos por construir sobre la base de las reformas administrativas que ya han sido introducidas para asegurar su eficaz y duradero cumplimiento. El plan de mejoramiento de la administración tributaria del Gobierno de Costa Rica para el año calendario 1968 servirá como guía básica para las mejoras subsiguientes que han de lograrse de conformidad con las disposiciones del Acuerdo de Proyecto. Este plan abarca los siguientes esfuerzos en materia de mejoramiento:

A.- Auditoría

1.- Alcanzar, dentro de las limitaciones fiscales y de potencial humano, una máxima cobertura económica y geográfica en lo que atañe a fiscalización: a) desarrollando un programa de selección de declaraciones, b) mejorando las operaciones de la recién establecida función de auditoría interna, c) desarrollando

Income Tax collections, for example, have risen 62% from 1963 to 1966.

III.- IMPLEMENTATION

A.I.D. will provide technical assistance to the GOCR in its effort to build upon the base of the administrative reforms already introduced to ensure their effective and enduring implementation. The GOCR's tax administration improvement plan for calendar year 1968 will serve as the basic guide for the further improvements to be achieved under the terms of this Project Agreement. This plan embraces the following improvement efforts:

A.- Audit

1.- To achieve, within fiscal and manpower limitations, maximum economic and geographic coverage of audit examinations by: a) developing a returns selection program, b) improving operations of the recently established office audit function, c) developing an office audit manual; and d) developing a program for a mobile audit team to conduct audits in all significant areas of the country.

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de un manual de auditoría interna; y d) desarrollando un programa para un equipo o grupo móvil de auditoría con el objeto de que haga revisiones en todas las áreas significativas del país.

2.- Desarrollar programas y establecer procedimientos para acrecentar la destreza de los empleados que tienen a su cargo labores técnicas de auditoría: a) mejorando la calidad de los informes de los auditores, b) desarrollando un curso de adiestramiento para auditores externos, c) desarrollando un curso de adiestramiento en conceptos de auditoría interna para auditores internos y d) desarrollando un curso de adiestramiento para Jefes de Grupo.

3.- Concebir planes para revisar y aumentar los procedimientos y fórmulas conexas con ellos de la Tributación Directa con el propósito de elevar al máximo la eficacia de los procedimientos de auditoría a) mejorando las operaciones en la recién establecida función de revisión de auditoría, b) desarrollando un manual de revisión de auditoría y c) instalando mejoras en los procedimientos de auditoría externa.

**3.- Reclamones**

1.- Desarrollar más ampliamente la forma de reclamo administrativo que estimula la resolución de los puntos controversiales tributarios al nivel más bajo posible a) mejorando las operaciones de la recién establecida función de reclamos y b) desarrollando un manual de reclamos.

2.- To develop programs and establish procedures to increase skills of technical audit employees through a) improving quality of auditors' reports, b) developing a training course for field auditors, c) developing a training course in office audit concepts for office auditors and d) developing a training course for group supervisors.

3.- To devise plans for revising and augmenting tax department procedures and related forms so as to maximize effectiveness of audit procedures including a) improving operations in the recently established audit review function, b) developing an audit review manual and c) installing improvements in field audit procedures.

**B.- Appeals**

1.- To develop further the form of administrative appeal that encourages the resolution of tax issues at the lowest possible level by a) improving the operations of the recently established appeals function and b) developing an appeals manual.

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2.- Mejorar la aplicación uniforme de la ley y el reglamento desarrollando un índice de fallos del Tribunal Fiscal Administrativo y Tribunales Judiciales.

2.- To improve uniform application of the law and regulations by developing an index of Tribunal and Court decisions.

C.-Declaraciones Atrasadas y Cuentas Vencidas.

C.-Delinquent Returns and Delinquent Accounts.

1.-Mejorar la tramitación del cobro para lograr la recaudación eficaz de las cuentas vencidas a) consolidando todas las funciones de cobro, extra judiciales y judiciales, en la Oficina de Cobros y b) empleando los propios abogados del Gobierno en la Oficina de Cobros para suplementar el trabajo de los Fiscales Específicos (abogados particulares) en el cobro judicial de las cuentas vencidas.

1.- To improve collection processes for achieving effective collection of delinquent accounts by a) consolidating all collection functions extra judicial as well as judicial, in the Oficina de Cobros and b) employing the Government's own attorneys in the Oficina de Cobros to supplement the work of the private attorneys in conducting the judicial collection of delinquent accounts.

2.- Mejorar el programa para mantener el archivo maestro de contribuyentes obligados a declarar desarrollando un programa de investigación para el empadronamiento de contribuyentes y/o agentes retenedores que han estado presentando su declaración y/o manifestación de retenciones, pero que dejan de hacerlo.

2.- To improve the program for maintaining the master file of taxpayers required to file tax returns by developing delinquency investigation programs for withholding and income taxes.

3.- Mejorar el programa para descubrir y obtener contribuyentes adicionales potencialmente obligados a declarar pero que no lo hacen en la actualidad desarrollando un programa para el empadronamiento de agentes retenedores y contribuyentes del impuesto sobre la renta y las ventas.

3.- To improve the program for discovering and securing additional taxpayers potentially liable but not now filing tax returns by developing a returns compliance program for income, sales and withhold taxes.

D.-Sistematización de Datos

D.-Data Processing

1.- Promover una sistematización mecánica de datos más eficaz, mediante el diseño de un sistema de archivo

1.- To promote more effective machine processing of data through design of a master file system and through

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maestro y mediante el adiestramien-  
to de Analistas de Sistemas.

training of systems analysts.

2.- Eliminar procedimientos, con-  
troles, Registros, etc. innecesarios en la tramitación de las de-  
claraciones a) adiestrando a los  
supervisores y empleados en los pro-  
cedimientos de simplificación de  
trabajo que tienen aplicación en sus  
propias funciones relacionadas con  
los trámites que ejecutan y b) revi-  
sando los recientemente establecidos  
procedimientos del Impuesto sobre  
las Ventas para lograr mejorar el  
flujo del trabajo.

2.- To eliminate unnecessary proced-  
ures, controls, records, etc. in pro-  
cessing returns a) through training of  
supervisors and employees in work  
simplification procedures to be ap-  
plied to their own processing functions  
and b) by reviewing the recently esta-  
blished sales tax procedures to  
achieve improvement in work flow.

E.- Codificación de leyes impositivas,  
reglamentos, etc.

E.- Codification of Laws, Regulations, etc.

1.- Clarificar los reglamentos cuan-  
do sea necesario para lograr una ad-  
ministración tributaria más eficaz,  
comenzando este año a revisar y re-  
dactar de nuevo el reglamento del  
Impuesto sobre la Renta.

1.- To clarify the regulations where  
necessary to achieve more effective  
tax administration, beginning this  
year with a review and re-write of  
the Income Tax regulations.

F.- Información Pública y Educación al  
Contribuyente.

F.- Public Information and Taxpayer Educa-  
tion.

1.- Adelantar y promover el programa  
de asistencia al y educación del  
contribuyente a) desarrollando ayu-  
das para el contribuyente y b) desa-  
rrollando un programa para mejorar  
la asistencia al contribuyente.

1.- To further the taxpayer assistance  
and education by a) developing tax-  
payer aids and educational material and  
b) developing an improved taxpayer as-  
sistance program.

2.- Continuar con el uso mejorado de  
los órganos noticiosos para presen-  
tar un panorama adecuado de la admi-  
nistración de impuestos al público.

2.- Continue with the improving use  
of the news media in presenting an  
adequate picture of tax administra-  
tion to the public.

G.- Estadísticas

G.- Statistics

1.- Desarrollar un mejor sistema de

1.- To develop an improved statistical

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reportar estadísticas en cada segmento de la organización de la Tributación Directa e integrar este sistema a nivel de Dirección General.

reporting system in each organizational segment of the Tributación Directa and integrate this system at the Director General level.

H.- Administración General

H.- General Management

1.- Mejorar el sistema de comunicaciones internas de la Tributación Directa desarrollando e instalando un manual para documentos y procedimientos gerenciales internos.

1.- To improve the internal communications system of the Tributación Directa by developing and installing an internal management document and procedures manual.

2.- Lograr un diseño para mejorar fórmulas y un control más eficaz sobre el establecimiento de fórmulas mediante un programa de control de fórmulas para la Tributación Directa.

2.- To achieve improved forms design and more effective control over the establishment of forms through establishments of forms control program for the Tributación Directa.

3.- Mejorar los métodos acostumbrados en la administración de personal dentro de la Tributación Directa realizando una encuesta sobre personal y desarrollando un programa para su mejoramiento donde sea necesario.

3.- To improve personnel practices within the Tributación Directa by conducting a personnel survey and developing a program for improvements where needed.

4.- Mejorar la planificación y ejecución del presupuesto de la Tributación Directa desarrollando un mejor sistema para confeccionar el presupuesto interno.

4.- To improve planning and execution of the Tributación Directa budget by developing an improved internal budgeting system.

5.- Desarrollar mayor capacidad para proporcionar adiestramiento adecuado a las necesidades de los funcionarios tributarios desarrollando una armazón y organización para la institucionalización del adiestramiento.

5.- To develop increased capacity for providing training suitable to needs of tax employees by developing a framework and organization for the institutionalization of training.

6.- Mejorar la planificación de la administración de impuestos diseñando un sistema para desarrollar planes de trabajo integrados de corto y largo alcance para la Tributación

6.- To improve the planning for tax administration by designing a system for development of integrated short-range and long-range work plans for the Tributación Directa.

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Directa.

7.- Asegurar máxima integridad de parte de los funcionarios que administran las leyes y reglamentos tributarios desarrollando una organización y programas iniciales para una función de seguridad interna.

7.- To achieve assurance of maximum integrity on the part of employees administering the tax laws and regulations by developing an organization and initial programs for an internal security function.

IV.- NATURALEZA DE LAS CONTRIBUCIONES DE LOS E.E.U.U.

IV.- NATURE OF U. S. CONTRIBUTIONS

A.- La USAID proporcionará los servicios a tiempo completo de un equipo o grupo integrado por tres asesores de alto nivel especializados en Administración y Fiscalización de Impuestos y en Sistematización de Datos lo mismo que servicios de secretariado y los servicios de un intérprete a tiempo completo. De conformidad con la necesidad y disponibilidad los E.E.U.U. también proporcionarán especialistas de corta permanencia en el país para que asesoren en áreas de proyectos específicos. Se aportará un fondo de hasta \$87,000 para los gastos del Equipo Tributario.

A.- The USAID will provide full time services of a senior level three-man team of advisors in Tax Administration, Audit and Data Processing as well as secretarial support, and the services of a full-time interpreter. According to the need and availability the U. S. will also provide short-term specialists to advise in specific project areas. Tax Team costs will be funded up to \$87,000/

B.- Fuera de las condiciones de este acuerdo la USAID también aportará un fondo de aproximadamente \$9150 para programas afines o conexos de adiestramiento que se haga necesario recibir fuera del país.

B.- Outside the terms of the project agreement the USAID will fund approximately \$9150 for related training programs outside the country.

C.- También USAID proporcionará fondos de hasta \$6500 para la compra de equipo vital de oficina y mobiliario para la Tributación Directa, Oficina Técnica Mecanizada y Tribunal Fiscal Administrativo.

C.- Funds up to \$6500 will be also provided by USAID for the purchase of essential office equipment and furniture for the Tributación Directa, Oficina Técnica Mecanizada and the Tribunal Fiscal Administrativo.

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V.- NATURALEZA DE LAS CONTRIBUCIONES DEL GOBIERNO DE COSTA RICA

El Gobierno de Costa Rica dará prioridad a los programas ejecutados a tenor de este Acuerdo de Proyecto. La Oficina de Planificación y el Ministerio de Hacienda proporcionará expertos técnicos y administrativos para que colaboren en los programas que se inicien amparados a este acuerdo de proyecto.

El Gobierno de Costa Rica proporcionará espacio y equipo de oficina a los asesores en administración de impuestos de la USAID lo mismo que fondos para cubrir el transporte y otros costos de los funcionarios del Gobierno y del personal de la Tributación Directa que asistan a conferencias y programas de adiestramiento tanto dentro como fuera de Costa Rica

Se pueden utilizar, para costos misceláneos, hasta \$ 30,000 del Presupuesto del Fondo Fiduciario del Gobierno de Costa Rica y la AID/

VI. DISPOSICIONES ESPECIALES

a. La USAID y la dependencia o dependencias del Gob. de Costa Rica responsables de la realización de las disposiciones de este acuerdo trabajarán en estrecha colaboración en cualquier problema inusitado o diferente que no haya sido previsto en este acuerdo será resuelto en conversación entre el personal correspondiente del Gob. de Costa Rica y de la USAID

V2- NATURE OF GOCR CONTRIBUTIONS

The GOCR will give priority to programs conducted under this project agreement. The Planning Office and the Ministry of Finance will provide technical and administrative experts to assist in programs begun under this project agreement.

The GOCR will provide office space and equipment to the USAID tax Administration advisors as well as funds to cover transportation and other costs of Government officials and Direct Tax Office personnel attending conferences and training programs both in and out Costa Rica.

Up to \$ 30,000 from the GOCR/AID Trust Fund Budget for the Public Administration Budget may be used for miscellaneous costs.

VI. SPECIAL PROVISIONS

a. USAID and the appropriate division or divisions of the GOCR responsible for carrying out the provisions of this agreement shall work in close cooperation and any unusual or different problem not anticipated in this agreement shall be resolved by conference between proper personnel of the GOCR and the USAID.

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b. Cuando los fondos en moneda local propiedad de los Estados Unidos no puedan ser proporcionados por AID de otra manera, la AID proporcionará fondos en dólares para financiar su parte de los gastos en moneda local relacionados al proyecto bajo los términos establecidos en el Memorandum de Cumplimiento firmado el 3 de marzo de 1966.

c. Las partes arriba mencionadas acuerdan mutuamente llevar a cabo este proyecto de acuerdo con las estipulaciones que aparecen en el Anexo de Provisiones Normales (#A), y el Anexo de Provisiones Sobre Moneda Local (#B), los cuales van adjuntos.

d. Transporte: el Gob. de CR también acuerda proporcionar los fondos y servicios del personal necesario para efectuar el pronto desalmacenaje de las aduanas y el transporte por tierra de todos los artículos que se comprenden dentro de este convenio.

HECHO EN DUPLICADO en los idiomas inglés y español el día 7 de MARZO de 1968.

FOR EL MINISTERIO DE HACIENDA

*Alvaro Hernández*

Alvaro Hernández, Ministro

FOR LA OFICINA DE PLANIFICACION

*Alberto D'Amore*

Alberto D'Amore, Director

b. To the extent that US-owned local currencies are not otherwise made available by AID, AID will provide dollar funds for financing its share of the local currency costs related to the project under the terms established by the Special Letter of Credit Implementation Memorandum signed by both governments and the National Bank of Costa Rica on march 3, 1966.

c. The above-named parties also mutually agree to carry out the project in accordance with the terms set forth in the Standard Provisions Annex (#A), and in the Local Currency Provisions Annex (#B) both of which are attached.

d. Transportation: the GOCR further agrees that it will provide the funds and manpower to effect prompt customs clearance and inland transportation of all commodities purchased pursuant to this agreement.

DONE IN DUPLICATE in both the English and Spanish languages on this 7th day of MARCH 1968.

FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT

*Robert B. Black*  
Robert B. Black, Director

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

AID 1330-1  
(C-54)  
PRO AG

PROJECT AGREEMENT  
BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),  
AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND  
THE NATIONAL PLANNING OFFICE AND THE MINISTRY OF FINANCE  
AN AGENCY OF THE GOVERNMENT OF COSTA RICA .

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

- PROJECT DESCRIPTION ANNEX A
- FOREIGN CURRENCY STANDARD PROVISIONS ANNEX
- STANDARD PROVISIONS ANNEX
- SPECIAL LOAN PROVISIONS ANNEX

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

- GENERAL AGREEMENT FOR TECHNICAL COOPERATION DATE: 12/22/61
- ECONOMIC COOPERATION AGREEMENT DATE:
- (Other) DATE:

1. PROJECT/ACTIVITY NO. **515-11-720-060.01** PAGE 1 OF 9 PAGES

3. AGREEMENT NO. **AID - CR - 195 .** 2.  ORIGINAL OR REVISION NO. \_\_\_\_\_

4. PROJECT/ACTIVITY TITLE  
**DEVELOPMENT PLANNING & ADMINISTRATION (Tax Administration) - PLANIFICACION Y ADMINISTRACION (Administración Tributaria)**

5. PROJECT DESCRIPTION AND EXPLANATION  
(See Annex A attached) **"F. Y. 1972"**

6. AID APPROPRIATION SYMBOL **72 - U21010** 7. AID ALLOTMENT SYMBOL **295-50-515-00-69-21**

D. AID FINANCING	PREVIOUS TOTAL (A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
<input type="checkbox"/> DOLLAR <input type="checkbox"/> LOCAL CURRENCY				
(a) Total		77,418		77,418
(b) Contract Services (PASS)		69,418		69,418
(c) Commodities				
(d) <del>Other</del> <b>Participants</b>		8,000		8,000
E. COOPERATING AGENCY FINANCING - DOLLAR EQUIVALENT				
(a) Total				
(b) Technical and other Services				
(c) Commodities				
(d) Other Costs				

(c) may be continued on Additional Continuation Sheets, if necessary)

Ver texto de este acuerdo que empieza en la página siguiente.

See text of this agreement beginning on the following page.

11. DATE OF ORIGINAL AGREEMENT **July 27, 1971** 12. DATE OF THIS REVISION **July 27, 1971** 13. ESTIMATED FINAL CONTRIBUTION DATE **June 30, 1972 .**

14. FOR THE COOPERATING GOVERNMENT OR AGENCY  
SIGNATURE: Marco A. López DATE: \_\_\_\_\_  
TITLE: Ministro/Director, CRIPLAN

15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT  
SIGNATURE: Peter Kreis DATE: **7-27-71**  
TITLE: AID Affairs Officer

C. Alpízar  
**Claudio Alpízar**  
**Ministro de Hacienda**

*AGonzales*  
7/15/71

*ASayago*  
7-15-71

*DG*  
7/15/71

*EP*  
7/15/71

AID 1880-1A (5-70)  <b>PRO AG</b>  CONTINUATION SHEET  "A" INDEX	<b>PROJECT AGREEMENT</b> BETWEEN AID AND <b>THE NANTL. PLANNING OFFICE AND</b> <b>THE MINISTRY OF FINANCE</b>	1. Project/Activity No. <b>516-11-720-060</b>	PAGE <u>2</u> OF <u>9</u> PAGES
		2. Agreement No. <b>AID - CR - 195 .</b>	<input checked="" type="checkbox"/> Original or Serial No. _____
	AN AGENCY OF THE GOVERNMENT OF <b>COSTA RICA</b>	3. Project/Activity Title <b>PLANIFICACION Y ADMINISTRACION</b> <b>DEVELOPMENT PLANNING &amp; ADMINISTRATION</b>	

De acuerdo con el Convenio General para la Ayuda Económica, Técnica y de Asuntos Afines entre los Gobiernos de la República de Costa Rica y los Estados Unidos de América firmado el 22 de Diciembre de 1961 y ratificado por la Asamblea Legislativa el 18 de Julio de 1962, la Agencia para el Desarrollo Internacional (en adelante llamada AID y que también comprenderá cualquier agencia componente o que la suceda) representada por el Oficial de Asuntos de AID de la Misión de la Agencia para el Desarrollo Internacional en Costa Rica (en adelante llamada "USAID", Peter Kreis, la Oficina de Planificación (en adelante llamada "OFIPLAN") representada por su Director, Marco A. López y el Ministerio de Hacienda (en adelante llamado "el Ministerio") representado por el Ministro, Claudio Alpiñar, acuerdan por este medio aceptar las disposiciones que aparecen a continuación.

A. - PROPÓSITOS DEL PROYECTO

El propósito de este acuerdo es proporcionar la continuación en la ayuda técnica al Gobierno de Costa Rica tendiente a mejorar la administración tributaria.

El objetivo básico de este proyecto que se inició en 1964, es ayudar al Gobierno de Costa Rica a conseguir un eficaz y equitativo sistema en su administración tributaria. La necesidad de mejorar un sistema es un proceso continuo y el Gobierno deberá continuar adelantando sus programas de mejoramiento. Creemos que este

In accordance with the General Agreement for Economic, Technical and Related Assistance between the Governments of the Republic of Costa Rica and the United States of America signed December 22, 1961, and ratified by the Legislative Assembly on July 18, 1962, the Agency for International Development (hereinafter referred to as "AID" and also comprehending any successor of component agency) represented by the AID Affairs Officer of the United States Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID") Peter Kreis, the National Planning Office (hereinafter referred to as "OFIPLAN") represented by its Director, Marco A. Lopez, and the Ministry of Finance (hereinafter referred to as the "Ministry") represented by its Minister, Claudio Alpiñar, hereby agree to the conditions contained in the sections which follow:

B. - PURPOSE OF THE PROJECT

The purpose of this agreement is to provide for the continuation of technical assistance to the Government of Costa Rica in improving tax administration.

The basic objective of this project which began in 1964 is to assist the Government of Costa Rica to achieve an efficient and equitable system of tax administration. The need for improving a system is a continuous process and the Government should continue to move ahead in its programs of improvement. We believe the project has reached the stage at which it may be gradually reduced toward a satisfactory conclusion and the phase out may be completed by June 30, 1972.

For the Cooperating Government or Agency	For the Agency for International Development
SIGNATURE: _____ DATE: _____	SIGNATURE: _____ DATE: _____
TITLE: _____	TITLE: _____



AID 1500-1A (2-70)  <b>PRO AG</b> CONTINUATION SHEET  ANNEX "A"	<b>PROJECT AGREEMENT</b> BETWEEN AID AND <b>THE NATIONAL PLANNING OFFICE          AND THE MINISTRY OF FINANCE</b>	1. Project/Activity No. <b>616-11-720-060</b>	PAGE <u>1</u> OF <u>2</u> PAGES
		2. Agreement No. <b>AID - CR - 195 .</b>	3. <input checked="" type="checkbox"/> Original or Revised No. _____
	AN AGENCY OF THE GOVERNMENT OF <b>COSTA RICA</b>	3. Project/Activity Title <b>PLANIFICACION Y ADMINISTRACION          DEV. PLANNING AND ADM.</b>	

proyecto a llegado a la etapa don-  
 de se puede empezar a reducir la  
 asistencia técnica con una conclu-  
 sión satisfactoria y hay posibili-  
 dad de terminar el proyecto para  
 el 30 de Junio de 1972.

**II.- ANTECEDENTES**

Durante la existencia de es-  
 te proyecto el Gobierno ha obteni-  
 do resultados sustanciales. Entre  
 estos:

- 1.- Los ingresos por concepto del impuesto sobre la renta aumen-  
 taron en un 265% entre 1963  
 (\$48 millones) y 1970 (\$175.3  
 millones).
- 2.- Se ha reorganizado la Tributa-  
 ción Directa incluyendo, pro-  
 cedimientos, formularios, etc.
- 3.- Dieciocho funcionarios han  
 participado en unos quince cur-  
 sos de adiestramiento dentro  
 de la oficina.
- 4.- Treinta y una personas de la  
 Tributación Directa han reci-  
 bido adiestramiento en los  
 Estados Unidos y en otros  
 países.
- 5.- Cambios sustanciales al siste-  
 ma de cobro de cuentas morosas  
 que corregirán uno de los de-  
 fectos más grandes que existen  
 en la Administración Tributaria.
- 6.- El costo de recaudar los impues-  
 tos internos ha disminuido del  
 5.28% en 1965 a 2.55% en 1970.

**II.- BACKGROUND**

During the existence of this project  
 the Government has achieved many note  
 worthy results. Among these are:

- 1.- An increase in income tax revenues  
 between 1963(\$47.9 million) and 1970  
 (\$175.3 million) of 265%.
- 2.- A major reorganization of the Tax  
 Office which included changes to  
 procedures, forms, etc.
- 3.- In-Service Training for about 200  
 employees in 15 courses.
- 4.- Thirty-one participants have received  
 training in the United States and in  
 other countries.
- 5.- Substantial changes to the system for  
 collecting delinquent accounts which  
 will correct one of the greatest weak-  
 nesses which exists in tax administra-  
 tion.
- 6.- The costs of collecting internal taxes  
 in 1965 were 5.28% and in 1970 these  
 were approximately 2.55%
- 7.- A comprehensive taxpayer education pro-  
 gram was started in 1970 in which 1800  
 teachers received training.

It is believed that a consolidation of  
 these and other gains will result in an  
 effective and efficient tax administration.  
 We will carefully evaluate the status of  
 the program before its termination and will  
 take the actions necessary; however, barring  
 unforeseen developments our plans are to  
 terminate the PASA by June 30, 1972

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
 TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
 TITLE: \_\_\_\_\_

**PROJECT AGREEMENT**  
**BETWEEN AID AND**  
**THE NATIONAL PLANNING OFFICE**  
**AND THE MINISTRY OF FINANCE**

AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA

1. Project/Activity No.  
515-11-780-060

PAGE 2 OF 2 PAGES

2. Agreement No.  
AID - CR - 195

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title  
PLANIFICACION Y ADMINISTRACION  
DEV. PLANNING AND ADM.

7.-Un programa de Educación Tributaria comenzó en el año 1970 y se impartió a 1500 maestros.

Se estima que una consolidación de estos y otros logros tendrán efectos positivos, para una administración tributaria más eficiente. Se evaluará con sumo cuidado el nivel del programa antes de su terminación y se tomarán las medidas necesarias; sin embargo, nuestro acuerdo con el Servicio de Rentas Internas de los Estados Unidos no se extenderá más allá del 30 de Junio de 1972, excepto que existieran circunstancias que así lo justificaran.

III.- OBJETIVOS Y REALIZACION

La Misión de USAID continuará proporcionando ayuda técnica al Gobierno de Costa Rica en un esfuerzo por consolidar los logros que se mencionaron anteriormente y por continuar mejorando los sistemas de administración tributaria hasta alcanzar una eficaz y duradera realización. Los planes de trabajo del Gobierno de Costa Rica para los años calendario 1970 y 1971 servirán como guía básica para determinar los campos en que se proporcionará ayuda dentro de este Proyecto. Estos planes contienen una serie de sub-proyectos que en términos generales son:

- 1.- Refinar las técnicas de selección y Examen de Auditorajes a fin de obtener la cobertura máxima con el personal disponible.
- 2.- Acelerar el cobro de cuentas pendientes y mantener un inventario mínimo de las mismas.

III.- OBJECTIVE AND IMPLEMENTATION

The USAID Mission will continue to provide technical assistance to the GOCR in its efforts to consolidate the gains mentioned above and to continue to improve systems of tax administration to effective and enduring implementation. The GOCR tax administration work plans for the calendar years 1970 and 1971 will serve as a basic guide for the areas of assistance to be provided under this Project. These plans contain a number of sub-projects and in general terms contain:

- 1.- The refinement of Audit Selection and Examination Techniques to obtain maximum coverage within available manpower.
- 2.- Acceleration of the collection of delinquent accounts and maintenance of a minimum inventory of such accounts.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

AID (220-1A  
12-70)  
**PRO AG**  
CONTINUATION  
SHEET  
ANNEX "A"

**PROJECT AGREEMENT**  
BETWEEN AID AND  
**THE NATIONAL PLANNING OFFICE AND**  
**THE MINISTRY OF FINANCE**  
AN AGENCY OF THE GOVERNMENT OF  
**COSTA RICA**

1. Project/Activity No.	PAGE 5 OF 9 PAGES
2. Agreement No. AID - CR - 195	3. <input checked="" type="checkbox"/> Original or Revision No. _____
3. Project/Activity Title <b>PLANIFICACION Y ADMINISTRACION DEV. PLANNING AND ADM.</b>	

- |   |   |
|---|---|
| <p>3.- Uso máximo de las facilidades disponibles para detectar los no-declarantes.</p> <p>4.- Institucionalizar los sistemas de procesamiento de datos para reemplazar los actuales sistemas manuales.</p> <p>5.- Continuar con las mejoras en organización, administración, información al público y relaciones con los contribuyentes.</p> <p><b>IV.- NATURALEZA DE LA CONTRIBUCION DE LA AID</b></p> <p>A.- La USAID proporcionará los servicios a tiempo completo de un equipo de dos asesores de alto nivel equivalente a quince meses hombre en el campo de Administración Tributaria y de Cobros así como también servicios secretariales. La USAID también proporcionará hasta nueve meses hombre de especialistas a corto plazo, que asesorarán sobre asuntos específicos en lo que sea necesario.</p> <p>La USAID también proporcionará fondos para adiestramiento relacionado con la administración tributaria que se llevará a cabo fuera del país.</p> <p>B.- Este acuerdo asigna los fondos para el año fiscal 1972 por la suma de US\$ 77,418 para lo siguiente:</p> | <p>3.- Maximum use of available facilities to detect non-filers of required returns.</p> <p>4.- Institutionalization of data processing systems to replace present manual systems.</p> <p>5.- Continue improvements in organization, administration, public information and taxpayer relations.</p> <p><b>IV.- NATURE OF AID CONTRIBUTION</b></p> <p>A.- The USAID will provide full time services equivalent to fifteen man-months of resident advisors in the Tax Administration and Collection fields, as well as secretarial services. The USAID will also provide up to nine man months of short-term specialists to advise in specific project areas, as needed.</p> <p>The USAID will also provide funding for training related to General Tax Administration outside of Costa Rica.</p> <p>B.- This agreement obligates FY 1972 funds in the amount of US\$ 77,418 for the following:</p> |
|---|---|

For the Cooperating Government or Agency

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

AID 1550-1A  
 12-701  
 PRO AG  
 CONTRACTOR  
 SHEET  
 ANNEX "A"

**PROJECT AGREEMENT**  
 BETWEEN AID AND  
**THE NATIONAL PLANNING OFFICE AND**  
**THE MINISTRY OF FINANCE**  
 AN AGENCY OF THE GOVERNMENT OF  
**COSTA RICA**

1. Project/Activity No.  
**516-11-720-060**

2. Agreement No.  
**AID - CR - 195**

3. Project/Activity Title  
**PLANIFICACION Y ADMINISTRACION  
 DEV. PLANNING AND ADM.**

PAGE 2 OF 2 PAGES

Original or  
 Revision No. \_\_\_\_\_

**1.- Servicios por Contrato  
 PASA IRS LA (TA) 53-00**

**\$69,418**

**2.- Becados**  
**\$ 8,000**

**1.- Contract Services  
 PASA IRS LA (TA) 53-00**

**\$69,418**

**2.- Participants  
 For General Administration**  
**\$8,000**

**V.- NATURALEZA DE LA CONTRIBUCION  
 DEL GOBIERNO DE COSTA RICA**

La Oficina de Planificación y el Ministerio de Hacienda proporcionarán, en la forma que sea apropiada y previa consulta, expertos técnicos y administrativos para que ayuden en los programas relacionados con los objetivos del Acuerdo de Proyecto. El Gobierno de Costa Rica también proporcionará el espacio y equipo para los Asesores en Administración Tributaria, así como también fondos para cubrir el transporte y otros gastos de los funcionarios del gobierno y personal de la Tributación Directa que asistan a conferencias y programas de adiestramiento tanto dentro como fuera del país.

**V.- NATURE OF THE GOCR CONTRIBUTION**

The Planning Office and the Ministry of Finance will provide, as appropriate and upon consultation, technical and administrative experts to assist in programs relevant to the objectives of this Project Agreement. The GOCR will also provide space and equipment to the USAID Tax Administration advisors as well as funds to cover transportation and other costs of government officials and Tax Office Personnel attending conferences and training programs both within and outside of Costa Rica.

**VI.- DISPOSICIONES ESPECIALES**

A.- La USAID y la dependencia o dependencias del Gobierno de Costa Rica responsables de la realización de las disposiciones de este acuerdo, trabajarán en estrecha colaboración en cualquier problema inusitado o diferente que no haya sido previsto en este acuerdo será resuelto en conversación entre el per-

**VI.- SPECIAL PROVISIONS**

A.- USAID and the appropriate division or divisions of the GOCR responsible for carrying out the provisions of this agreement shall work in close cooperation and any unusual or different problem not anticipated in this agreement shall be resolved by conferences between proper personnel of the GOCR and the USAID.

For the Cooperating Government or Agency

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
 TITLE: \_\_\_\_\_

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
 TITLE: \_\_\_\_\_



AID 1960-1  
12-704  
**PRO AG**  
CONTINUATION  
SHEET  
ANNEX "A"

**PROJECT AGREEMENT**  
**BETWEEN AID AND**  
**THE NATIONAL PLANNING OFFICE AND**  
**THE MINISTRY OF FINANCE**  
**AN AGENCY OF THE GOVERNMENT OF**  
**COSTA RICA**

1. Project/Activity No.  
**515-11-720-080**  
2. Agreement No.  
**AID - CR - 195**  
3. Project/Activity Title  
**PLANIFICACION Y ADMINISTRACION**  
**DEV. PLANNING AND ADM.**

PAGE 1 OF 2 PAGES  
3.  Original or  
Revision No. \_\_\_\_\_

sonal correspondiente del  
Gobierno de Costa Rica y de  
la AID.

B.- Cuando los fondos en moneda local propiedad de los Estados Unidos no puedan ser proporcionados por AID de otra manera, la AID proporcionará fondos en dólares para financiar su parte de los gastos en moneda local relacionados al proyecto bajo los términos establecidos en el Memorandum de Cumplimiento firmado por los dos gobiernos y el Banco Central de Costa Rica el 2 de Mayo de 1968 y reformas posteriores.

B.- To the extent that US-owned local currencies are not otherwise made available by AID, AID will provide dollar funds currency for financing its share of the local currency costs related to the project under the terms established by the Special Letter of Credit Memorandum of Understanding signed by both Governments and the Central Bank of Costa Rica on May 2, 1968 and subsequent amendments.

C.- Las partes arriba mencionadas acuerdan mutuamente llevar a cabo este proyecto de acuerdo con las estipulaciones que aparecen en el Anexo de Provisiones Normales (A) y el Anexo de Provisiones sobre Moneda Local (B), los cuales están en el archivo en las oficinas de USAID.

C.- The above-named parties also mutually agree to carry out the project in accordance with the terms set forth in the Standard Provisions Annex (A) and in the Local Currency Provisions Annex (B) both of which are on file in the USAID Offices.

D.- Transporte: El Gobierno de Costa Rica también acuerda proporcionar los fondos y servicios del personal necesario para efectuar el pronto desalmacenaje de las aduanas y el transporte por tierra de cualquier y de todos los artículos que se comprenden dentro de este convenio.

D.- Transportation: The GOCR further agrees that it will provide the funds and manpower to effect prompt customs clearances and inland transportation of any and all commodities purchased under this agreement.

E.- Además, El Gobierno de Costa Rica está de acuerdo en:

E.- In addition the Government of Costa Rica agrees:

1.- Emitir por conducto de su Ministerio de Hacienda, un pronunciamiento interno por medio

1.- To issue through the Ministry of Finance an internal

For the Cooperating Government or Agency  
  
SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

For the Agency for International Development  
  
SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

## CONTINUATION SHEET

FORM 1296-1

Annex "A"

DEPARTMENT OF STATE  
AGENCY FOR  
INTERNATIONAL DEVELOPMENT

TITLE OF PROJECT

 Withhold Insurance

PAGE 2 OF 2 PAGES

1. Cooperating Country  
COSTA RICA2a. Code No.  
AID-CR-195

2b. Effective Date

 Original  Amendment  
CR No.

3. Project/Activity No. and Title

PLANIFICACION Y ADM.  
DEV. PLNG. NAD ADM.

Indicate block numbers.

Use this form to complete the information requested in any block of a FID or PA/PR form.

del cual se tracen los lineamientos generales para una firme política en el cobro de los tributos. En ese documento se deben definir e indicar los objetivos y la filosofía del programa cobratorio, en tal forma que haya la mayor comprensión por parte de los organismos y el personal encargado del programa, que se reflejará en un mayor entendimiento de los fines que se persiguen, así como en una mayor confianza y uniformidad en las actuaciones.

Además, ese documento debe indicar que el arreglo de pago se debe conceder como último recurso según el Art. 36 del Código Tributario y que será obligatorio que toda solicitud sea acompañada por una declaración financiera para que la administración tenga los antecedentes necesarios para poder determinar si se debe o no conceder un arreglo de pago.

2.- Tomar las medidas pertinentes para incluir en el Anteproyecto de Presupuesto para 1972, las partidas necesarias para obtener mayores recursos humanos y el equipo y mobiliario que estos necesiten, con miras a reforzar los programas de control de Declarantes Morosos (omisión o la presentación de las declaraciones) Empadronamiento de nuevos Declarantes, Responsables y Agentes de Retención, así como intensificar el Programa de Cobro que se refiere al punto precedente.

Para estas funciones se necesitan un mínimo de once oficinistas adicionales a los cuatro puestos que existen y nueve asistentes fiscales agregando a los seis que funcionan en esta labor.

document which outlines a firm tax collection policy. This document should define and indicate the objectives and philosophy of the collection program. In this manner there will be the maximum comprehension by personnel in charge of the program. This will result in a greater understanding of the goals sought, as well as greater confidence and uniformity of action.

This document should also state that part-payments will be entered into only as a last resort in accordance with Article 36 of the Tax Code, and that all requests for part-payments include financial statements so that the administration will have the data it needs in order to determine whether it should reject or accept the requests.

2.- To take the necessary measures to include in the 1972 Budget Request, the funds required to obtain additional personnel, and the equipment and material that they may need in order to reinforce the Delinquent Returns, Causass, and Withholding Programs, as well as the Collection Program, referred to above.

These programs need to add a minimum of 11 clerks and 9 Collection Officers to its present force of 4 clerks and 6 collection officers. These

CONTINUATION SHEET

FORM SYMBOL

"Annex "A"

DEPARTMENT OF STATE  
AGENCY FOR  
INTERNATIONAL DEVELOPMENT

TITLE OF FORM

Pro Ag

Worksheet  Issuance

PAGE 9 OF 9 PAGES

1. Cooperating Country  
**COSTA RICA**

2.a. Code No.  
**AID-CR-195**

2.b. Effective Date

2.c. Amendment  
 Original OR Not

3. Project/Activity No. and Title **515-11-720-060**

**PLANIFICACION Y ADMINISTRACION  
DEV. PLANNING AND ADM.**

Indicate block numbers.

Use this form to complete the information required in any block of a PIO or PAA form.

Estos mismos funcionarios podrían llevar a cabo las funciones de obtener declaraciones de Contribuyentes Morosos, el Empadronamiento de nuevos Declarantes, Responsables y Agentes de Retención y la Función Cobratoria.

personnel would perform all functions noted above, i. e. securing delinquent returns, canvassing, and enforcing withholding by employers.

Lo anterior, aparte de las partidas ya incluidas en el Presupuesto Ordinario para 1971, y las cuales han sido determinadas en base de la cantidad de trabajo que existe con datos obtenidos al 1º de Julio de 1971. Se espera que los ciclos de trabajo del año 1972 y del futuro tendrán un volumen de trabajo que irá aumentando según aumento el número de contribuyentes.

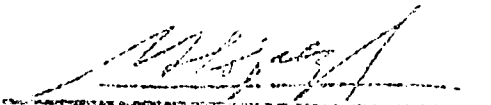
These needs were based on the workload as of July 1, 1971 and are not included in the 1971 Regular Budget. It is expected that the workload in 1972 and in the future will increase in volume as the number of taxpayers increase.

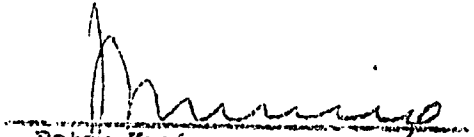
HECHO EN DUBLINADO de los idiomas Inglés y Español el día 27 de Julio de 1971.

DONE IN DUPLICATE in both English and Spanish languages on this 27th day of July 1971.


POR LA OFICINA DE PLANIFICACION

FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT

  
Marco A. Lopez  
Ministro/Director

  
Peter Kreis  
AID Affairs Officer

FOR EL MINISTERIO DE HACIENDA

  
Claudio Alpizar  
Ministro

AID 1330-1  
(G-66)

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**PROJECT AGREEMENT**  
**BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND**  
**THE NATIONAL PLANNING OFFICE AND THE MINISTRY OF FINANCE**

AN AGENCY OF THE GOVERNMENT OF **COSTA RICA**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

- PROJECT DESCRIPTION ANNEX A     FOREIGN CURRENCY STANDARD PROVISIONS ANNEX  
 STANDARD PROVISIONS ANNEX     SPECIAL LOAN PROVISIONS ANNEX

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

- GENERAL AGREEMENT FOR TECHNICAL COOPERATION    DATE: Dec. 22, 1961  
 ECONOMIC COOPERATION AGREEMENT    DATE:  
 (Other)    DATE:

1. PROJECT/ACTIVITY NO. **615-11-720-060, 01**    PAGE 1 OF 1 PAGES  
 2. AGREEMENT NO. **AID-CR-180.**    3.  ORIGINAL OR REVISION NO. \_\_\_\_\_

4. PROJECT/ACTIVITY TITLE  
**DEVELOPMENT PLANNING & ADMINISTRATION (Tax Administration) -- PLANIFICACION Y ADMINISTRACION (Administración Tributaria)**

5. PROJECT DESCRIPTION AND EXPLANATION  
 (See Annex A attached)

6. AID APPROPRIATION SYMBOL **72-1111010**    7. AID ALLOTMENT SYMBOL **195-50-615-00-69-11**

8. AID FINANCING	PREVIOUS TOTAL (A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
<input checked="" type="checkbox"/> DOLLARS <input type="checkbox"/> LOCAL CURRENCY				
(a) Total		92,526		92,526
(b) Contract Services (PASA)		77,526		77,526
(c) Commodities		5,000		5,000
(d) <del>WARRANTY</del> <u>Participante</u>		10,000		10,000
9. COOPERATING AGENCY FINANCING - DOLLAR EQUIVALENT				
\$1.00 = <u>06.65</u>				
(a) Total		5,264		5,264
(b) Technical and other Services				
(c) Commodities				
(d) Other Costs		5,264		5,264

10. SPECIAL PROVISIONS (See Additional Contribution Sheet, if necessary)  
 The purpose of this agreement is to provide for the continuation of technical assistance to the Government of Costa Rica in improving tax administration, as agreed to in Project Agreement AID-CR-167, dated August 6, 1969.

El propósito de este acuerdo es permitir la continuación de asistencia técnica al Gobierno de Costa Rica perfeccionando la administración tributaria, convenida en el Acuerdo de Proyecto AID-CR-167, de fecha Agosto 6 de 1969.

11. DATE OF ORIGINAL AGREEMENT: **July 23, 1970**    12. DATE OF THIS REVISION: **July 23, 1970**    13. ESTIMATED FINAL CONTRIBUTION DATE: **June 30, 1971**

14. FOR THE COOPERATING GOVERNMENT OR AGENCY: **Marco A. Lopez**  
 SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
 TITLE: **Director, OFIPLAN**

15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT: **Lawrence E. Harrison**  
 SIGNATURE: \_\_\_\_\_ DATE: **7-23-70**  
 TITLE: **USAID Mission Director**

Oscar Barahona S., Ministro de Hacienda

*Handwritten signatures and notes:*  
 A. González  
 Peter M. Krebs  
 N. Pacheco  
 E. Porras  
 7/19/70

Reference: AIDTO Circular A-2661



5150060 *581*

AID 1930-1  
PRO AG

**PROJECT AGREEMENT**  
**BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND**  
**THE NATIONAL PLANNING OFFICE AND THE MINISTRY OF FINANCE**

**AGENCIES**  
**OF THE GOVERNMENT OF COSTA RICA**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

1. PROJECT/ACTIVITY NO. <b>515-11-720-060</b>	PAGE 1 OF 1 PAGES
2. AGREEMENT NO. <b>AID-CR-132</b>	3. <input checked="" type="checkbox"/> ORIGINAL OR REVISION NO. _____

PROJECT DESCRIPTION ANNEX A     FOREIGN CURRENCY STANDARD PROVISIONS ANNEX

STANDARD PROVISIONS ANNEX     SPECIAL LOAN PROVISIONS ANNEX

4. PROJECT/ACTIVITY TITLE  
**PLANIFICACION & ADMINISTRACION (Proyecto Aduanal)**  
**DEVELOPMENT PLANNING & ADMINISTRATION (Customs Project)**

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

5. PROJECT DESCRIPTION AND EXPLANATION  
*(See Annex A attached)*

*E. J. Nadeau*  
**E. J. Nadeau**

GENERAL AGREEMENT FOR TECHNICAL COOPERATION    DATE: **Dec. 22/61**

6. AID APPROPRIATION SYMBOL <b>72-1171010</b>	7. AID ALLOTMENT SYMBOL <b>795-50-515-00-69-71</b>
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ECONOMIC COOPERATION AGREEMENT    DATE: \_\_\_\_\_

*J. Webb*  
**J. Webb**

\_\_\_\_\_    DATE: \_\_\_\_\_

8. AID FINANCING	PREVIOUS TOTAL (A)	INCREASE (B)	PERCENTAGE (C)	TOTAL TO DATE (D)
<input type="checkbox"/> DOLLARS <input type="checkbox"/> LOCAL CURRENCY				
(a) Total		10,000		10,000
(b) Contract Services				
(c) Other modified		10,000		10,000
(d) Other Goods				
9. COOPERATING AGENCY FINANCING SYMBOL				
(a) Total		37,595		37,595
(b) Technical and other Services				
(c) Commodities				
(d) Other Costs		37,595		37,595

*E. P. ...*  
**E. P. ...**

VIR TEXTO DE ESTE ACUERDO QUE EMPLEZA EN LA PAGINA SIGUIENTE  
 SEE TEXT OF THIS AGREEMENT BEGINNING ON THE FOLLOWING PAGE

11. DATE OF ORIGINAL AGREEMENT: <b>JUNE 30/67</b>	12. DATE OF THIS DIVISION: _____	13. ESTIMATED FINAL CONTRIBUTION DATE: <b>JUNE 30 1969</b>
SIGNATURE: <i>Alberto DiMare</i> TITLE: <b>Alberto DiMare, OFEPLAN Director</b>		SIGNATURE: <i>Robert Hoffman</i> TITLE: <b>Robert Hoffman, USAID Acting Director</b>

*Alvaro Hernandez*  
**Alvaro Hernández, Minister of Finance**

**PROJECT AGREEMENT**

BETWEEN AID AND  
The National Planning Office, and  
the Ministry of Finance

Agencies  
OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.  
515-11-720-060

PAGE 1 OF 9 PAGES

2. Agreement No.  
AID-CH-132

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title  
PLANIFICACION & ADMINISTRACION  
(Proyecto Aduanal)/DEVELOPMENT PLANNING &  
ADMINISTRATION (Customs Project)

I. INTRODUCCION

De acuerdo con el Convenio General para la Ayuda Técnica, Económica y de Asuntos Afines entre los Gobiernos de la República de Costa Rica y de los Estados Unidos de América firmado el 22 de diciembre de 1961 y ratificado por la Asamblea Legislativa el 18 de julio de 1962, la Agencia para el Desarrollo Internacional (en adelante llamada "AID" y que también comprenderá cualquier agencia componente o que la suceda) representada por el Director Interino de la Misión de la Agencia para el Desarrollo Internacional en Costa Rica (en adelante llamada "USAID") Robert Hoffman, la Oficina de Planificación (en adelante llamada "OFIPLAN") representada por Alberto DiMare, y el Ministerio de Hacienda (en adelante llamado "el Ministerio") representado por Alvaro Hernández, acuerdan por este medio acatar las disposiciones que aparecen a continuación:

II. PROBLEMA

Costa Rica pierde una porción muy apreciable de recursos potenciales por medio de la evasión, avalúos inferiores a los verdaderos y otros factores que disminuyen los ingresos aduanales. Los atrasos, robos y destrozos también afectan el desarrollo en forma adversa. Los siguientes estudios por parte de técnicos tanto costarricenses como extranjeros, han identificado numerosos problemas y recomendado soluciones.

I. INTRODUCTION

In accordance with the General Agreement for Economic, Technical, and related Assistance between the Governments of the Republic of Costa Rica and of the United States of America signed December 22, 1961 and ratified by the Legislative Assembly July 18, 1962, the Agency for International Development (hereinafter referred to as "AID" and which shall also comprehend any component or successor agency) represented by the Acting Director of the Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID") Robert Hoffman, the National Planning Office (hereinafter referred to as "OFIPLAN") represented by Alberto DiMare, and the Ministry of Finance (hereinafter referred to as "the Ministry") represented by Alvaro Hernández, hereby agree to the conditions contained in the sections which follow:

II. PROBLEM

Costa Rica loses an appreciable proportion of potential resources through evasion, undervaluation, and other factors which depress customs revenues. Delays, pilferage and breakage also adversely affect development. The following studies by Costa Rican and foreign technicians have identified numerous problems and have recommended solutions.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

**PROJECT AGREEMENT**

BETWEEN AID-ING

The National Planning Office and  
The Ministry of Finance

Agencies  
ASSISTANT OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.

515-11-720-060

PAGE 2 OF 9 PAGES

2. Agreement No.

AID-CR-132

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title

PLANIFICACION & ADMINISTRACION (Proyecto Aduana)  
DEVELOPMENT PLANNING & ADMINISTRATION  
(Customs Project)

"Informe del Estudio Realizado sobre Organización Administrativa y Procedimientos de Trabajo en el Sistema Aduanero Nacional"-Oficina de Planificación,- Nov. 1963

"Report on the Study Made on Administrative Organization, Working Procedures in the National Customs System" Planning Office- Nov. 1963

"Informe sobre la Labor Realizada por la Comisión Especial Nombrada para Estudiar la Operación del Muelle y Aduana de Puntarenas -Instituto Autónomo, Ferrocarril Eléctrico al Pacífico-Enc. 1965

"Report on the Work of the Special Commission appointed to Study the Operation of the Pier and Customs House of Puntarenas"-Autonomous Institute, Electrical Railway to the Pacific-January 1965

"Estudio del Espacio Físico y Condiciones de Almacenamiento de la Aduana Principal"-Oficina de Planificación-Setiembre 1965.

"Study of the Physical Space and Storage Conditions of the Main Customs House"- Planning Office-September 1965

"Informe Sobre Procedimientos Aduaneros"-Ministerio de Hacienda-Marzo 1966

"Report on Customs Procedures"-Ministry of Finance- March 1966

"Presentaciones Posteriores sobre lo Anterior (Principalmente la Situación de Limón)"-Ministerio de Hacienda-Abril 1966

"Further Presentations on the Above (Mainly the Limón Situation)"-Ministry of Finance-April 1966

"Informe Preliminar sobre las Operaciones Aduaneras de Puerto Limón"-ESAPAC-Agosto 1966

"Preliminary Report on Customs Operations at Limón Port.-" ESAPAC-August 1966

"Informe General sobre el Análisis realizado con el propósito de Mejorar la Estructura Orgánica, Trámites, Procedimientos, Controles, etc. del Sistema Aduanero Costarricense"-ESAPAC/BOCAP/Ministerio de Hacienda-Abril 1967

"General Report on Analysis made for the Purpose of Improving Organic Structure, Procedures, Controls, etc. of the Costa Rican Customs System"-ESAPAC/BOCAP/Ministry of Finance-April 1967

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

**PROJECT AGREEMENT**

BETWEEN AID AGENCY  
The National Planning Office and  
The Ministry of Finance

AN AGENCY OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.

515-11-720-060

PAGE 2 OF 9 PAGES

2. Agreement No.

AID-CR-132

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title

PLANIFICACION & ADMINISTRACION (Proyecto Aduanal)/DEVELOPMENT PLANNING & ADMINISTRATION (Customs Project)

En su mayoría, las recomendaciones de los informes arriba indicados no han sido efectuadas. Además, Costa Rica está obligada, por ser miembro del Mercado Común Centroamericano, a cumplir con el Código Regional de Aduanas (CAUCA) y con el Reglamento Regional de Aduanas (RECAUCA).

El Gob. de CR le está asignando alta prioridad a la reforma aduanal y al cumplimiento del CAUCA y el RECAUCA. El Presidente Trejos ha nombrado un alto funcionario aduanal de mucha experiencia, como Director de Reforma Aduanal. La Comisión del Presidente sobre Eficiencia Administrativa está trabajando para resolver una serie de problemas específicos.

III. OBJETIVOS

Los objetivos de este acuerdo son los de proporcionar asistencia técnica y financiera para ayudar al Gob. de CR en la ejecución de las recomendaciones de los informes antes mencionados sobre problemas aduanales, el CAUCA y el RECAUCA. Los sub-proyectos para llevar a cabo estos objetivos generales son los siguientes:

Sub-Proyecto A: Trasladar las oficinas de la Dirección General de Aduanas a la aduana principal y establecer una red de comunicaciones entre la Dirección General y las principales aduanas del país.

Sub-Proyecto B: Reorganizar la Dirección General de Aduanas de acuerdo con las Secciones 2.00 a la 2.07 del RECAUCA.

For the most part, recommendations in the above reports have not been implemented. In addition, Costa Rica is obligated by its membership in the Central American Common Market, to implement the Regional Customs Code (CAUCA) and the Regional Customs Regulations (RECAUCA).

The GOCh is now giving customs reform and the implementation of CAUCA and RECAUCA high priority. President Trejos has appointed an experienced senior-level customs official as the Director of Customs Reform. The President's Commission on Administrative Efficiency is working to resolve a number of specific problems.

III. OBJECTIVES

The objectives of this agreement are to provide technical and financial assistance to help the GOCh implement the recommendations of the previous reports on customs problems and CAUCA and RECAUCA. Sub-projects to carry out these general objectives are as follows:

Sub-Project A: To move the Office of the Dirección General to the Aduana Principal and to establish a communications network between this point and the major customs installations throughout the country.

Sub-Proyecto B: To reorganize the Dirección General in accordance with Sections 2.00 through 2.07 of the Central American Uniform Customs Code regulations.

For the Cooperating Government or Agency

For the Agency for International Development

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TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_



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ANNEX

**PROJECT AGREEMENT**

~~BETWEEN AID/XXXX~~

The National Planning Office and  
The Ministry of Finance

Agencies  
~~XXXXXX~~ OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.

515-11-720-060

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2. Agreement No.

AID-CH-132

3.  Original or

Revision No. \_\_\_\_\_

3. Project/Activity Title

PLANIFICACION & ADMINISTRACION (Proyecto  
Aduanal) DEVELOPMENT PLANNING AND ADMINIS-  
TRATION (Customs Project)

Sub-Proyecto C: Creación de un Departamento de Estudios y Control Arancelarios, el cual además de la revisión de las pólizas recopilará la información sobre valores, dictará decisiones claras con respecto a clasificaciones, enviará esa información a los aforadores en las diferentes aduanas y cumplirá las otras funciones estipuladas en la Sección 2.03 del RECAUCA.

Sub-Project C: To create a Department of Tariff Classification and Control which in addition to reviewing polizas, will accumulate value information, issue clear classification decisions, effectively disseminate value and classification information to the aforadores in the various aduanas, and fulfill the other functions set forth in Sec. 2.03 of RECAUCA

Sub-Proyecto D: Creación de un Departamento de Supervisión el cual elaborará un sistema de control interno y de auditoraje en el campo para llenar las funciones que para dicho Departamento se estipulan en la Sección 2.04 del RECAUCA.

Sub-Project D: To create a Supervisory Department which will develop a system of internal controls and on-site audits which will fulfill the functions of the department as detailed in Section 2.04 of the RECAUCA

Sub-Proyecto E: Creación de un Departamento Administrativo que junto con las secciones existentes del Ministerio de Hacienda lleve a cabo las funciones de personal y proceduria estipuladas en la Sección 2.05 del RECAUCA.

Sub-Project E: To create an administrative Department which in conjunction with divisions now operating in the same fields within the Ministry of Hacienda, will perform the personnel and procurement functions called for in Section 2.05 of the RECAUCA.

Sub-Proyecto F: Creación de un Departamento de Vigilancia Aduanera para la protección de las mercancías sujetas al pago de impuestos, para evitar el fraude en lo que a ingresos se refiere, para combatir al contrabando y ejecutar las otras funciones a las que se refiera la Sección 2.06 del RECAUCA.

Sub-Project F: To create a Customs Enforcement Dept. for the protection of merchandise liable for duty, to defer fraud against the revenue, to combat smuggling, and to perform all other functions of such a department detailed in Section 2.06 of the RECAUCA

Sub-Proyecto G: Reorganizar las aduanas para que cumplan con las disposiciones del Capítulo II, Sección 2.08 del RECAUCA además de una División de Cumplimiento.

Sub-Project G: To reorganize the aduanas to comply with the provisions of Chapter II, Section 2.08 of the RECAUCA, plus an Enforcement Division.

For the Cooperating Government or Agency:

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

PROAG  
CONTINUATION  
SHEET

ANNEX

## PROJECT AGREEMENT

BETWEEN AID ~~AGENCY~~The National Planning Office and  
The Ministry of FinanceAgencies  
~~OF THE GOVERNMENT OF~~  
Costa Rica1. Project/Activity No.  
515-11-720-060

PAGE 5 OF 9 PAGES

2. Agreement No.  
AID-CR-1323.  Original or  
Revision No. \_\_\_\_\_3. Project/Activity Title  
PLANIFICACION Y ADMINISTRACION (Proyecto Adua-  
nal)/DEVELOPMENT PLANNING & ADMINISTRATION  
(Customs Project.)

Sub-Proyecto H: Desalmacenar mercadería abandonada en las bodegas por medio de una serie de ventas públicas; crear un sistema de inventario, de bodegas de acuerdo con la Sección 4.08 del RECAUCA el cual indicará automáticamente la mercancía que ha estado almacenada por el período máximo de almacenaje establecido por el Artículo 137 del CAUCA; y ofrecer prontamente dicha mercadería para venta pública de acuerdo con los Artículos 138 al 146 del CAUCA.

Sub-Proyecto I: Extender a todas las aduanas (con excepción de la Aduana Postal) el sistema de proceso de pólizas tal y como se hace actualmente en la Aduana Principal; empezando con el recibo de la póliza hasta la liquidación provisional, el asiento de crédito a la cuenta del agente aduanal y el desalojo de la mercadería.

Sub-Proyecto J: Continuar revisando todos los formularios, reglamentos y procedimientos aduanales existentes confrontándolos con los informes actuales, el informe del consejero a corto plazo de la USAID y el de la Comisión de Eficiencia Administrativa del Presidente y tomar las medidas necesarias para mejorarlos y para ponerlos de acuerdo con el CAUCA y el RECAUCA. Realizar sistemas y métodos en cada aduana para simplificar el trabajo, eliminar tareas innecesarias y establecer uniformidad en los procedimientos inter-aduanales.

Sub-Project H: To clear abandoned merchandise out of the warehouses through a series of public sales; to create a warehouse inventory system which will be in accord with Section 4.08 of the RECAUCA and which will automatically indicate merchandise which has been warehoused for the maximum storage periods established by Article 137 of the CAUCA; and to promptly offer such merchandise for public sale in accord with Articles 138 through 146 of the CAUCA.

Sub-Project I: To extend to all aduanas (with the exception of the Aduana Postal) the system of processing pólizas as presently practiced at the Aduana Principal; beginning with the receipt of the apoliza and going on to the provisional liquidation, the crediting of the broker's account, and the release of the merchandise.

Sub-Project J: To continue to review all existing customs forms, regulations, and procedures in the light of existing reports, the report of the USAID TDY advisor, and the President's Commission on Administrative Efficiency and to take the necessary steps to improve them and to bring them into accord with the CAUCA and RECAUCA. To implement systems and methods in each Aduana and to simplify work flow, eliminate unnecessary tasks, and establish uniformity of operations between aduanas.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

PROAG  
CONTINUATION  
SHEET  
ANNEX

**PROJECT AGREEMENT  
BETWEEN AID AXXX**

The National Planning Office and  
The Ministry of Finance

AN AGENCY OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.  
515-11-720-060

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2. Agreement No.  
AID-CR-132

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title  
PLANIFICACION & ADMINISTRACION (Proyecto Aduana)  
DEVELOPMENT PLANNING & ADMINISTRATION  
(Customs Project)

Sub-Proyecto K: Proporcionar lecciones de adiestramiento sobre el CAUCA y el HECAUCA para los empleados aduanales, agentes aduanales, importadores y otras personas interesadas.

Sub-Project K: To provide training classes on the CAUCA and HECAUCA for customs employees, brokers, importers, and other interested parties.

El plan de ejecución que va adjunto para los sub-proyectos arriba indicados incluye objetivos, fechas programadas, problemas y contribuciones conjuntas.

The attached implementation plan for the above sub-projects includes objectives, target dates, problems and joint contributions.

IV. NATURALEZA DE LA CONTRIBUCION DE LOS EE UU

IV. NATURE OF US CONTRIBUTION

A. Personal

A. Personnel

La USAID proporcionará los servicios de un Asesor Principal sobre Aduanas a tiempo completo del Bureau of Customs de los EE UU el cual será financiado dentro de este proyecto durante el año fiscal estadounidense que empieza el 1 de julio de 1967. La USAID también tomará en consideración solicitudes de asesores a corto plazo a medida que sean necesarios para llevar a cabo los objetivos del proyecto.

The USAID will provide the services of a full-time Senior Customs Advisor from the US Bureau of Customs who will be funded under this project in the US Fiscal Year starting July 1, 1967. The USAID will also consider requests for short-time advisors as may be needed to carry out the objectives of the project.

B. Materiales

B. Commodities

La USAID proporcionará \$10,000 de los fondos de este año fiscal (ver casilla 8c en la primera página) para la compra de equipo de comunicaciones radiales para conectar las principales aduanas e intercomunicaciones para conectar las aduanas de Limón. (ver sub-proyecto A).

The USAID will provide \$10,000 from this fiscal year's funds (see block 8c of the face sheet) for the purchase of radio communications to connect the principal customs houses and intercommunications equipment to connect the warehouses at Limón. (See sub-project A).

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

**PROJECT AGREEMENT**

BETWEEN AID AND

The National Planning Office &  
The Ministry of Finance

Agencies  
OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.

515-11-720-060

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2. Agreement No.

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3.  Original or

Revision No.

3. Project/Activity Title

PLANIFICACION & ADMINISTRACION (Proyecto Aduanal)/DEVELOPMENT PLANNING AND ADMINISTRATION (Customs Project).

Además, a medida que se identifiquen y localicen artículos o equipo excedente apropiado para los otros sub-proyectos. La USAID proporcionará fondos durante el próximo año fiscal para la compra y transporte de dichos artículos o equipo.

C. Adiestramiento

Se proporcionará adiestramiento para los Investigadores Aduanales en la Academia Internacional de Policía en Washington, D.C. dentro del proyecto de Seguridad Pública durante el próximo año fiscal.

D. Misceláneos

Hasta un máximo de \$10,000 del presupuesto del Fondo de Fideicomiso Gob. de CR/AID para el Proyecto de Administración Pública podrá utilizarse para cubrir costos misceláneos. Ver sub-proyectos H y K.

V. Naturaleza de la Contribución de Costa Rica

A. Personal

El Gob. de CR ha proporcionado los servicios a tiempo completo de un alto funcionario como Director de Reforma Aduanal. Además otros funcionarios aduanales se les asignarán responsabilidades en la realización de los sub-proyectos.

B. Reparaciones e Inovaciones en las Instalaciones aduanales.

In addition, as appropriate excess property is identified and located for other sub-projects, the USAID will provide funds during the next fiscal year for the acquisition and transportation costs of such equipment.

C. Training

Training for Customs Investigators will be provided at the International Police Academy in Washington D.C. under the Public Safety Project during the next fiscal year.

D. Miscellaneous

Up to \$10,000 from the GOCR/AID Trust Fund Budget for the Public Administration Project may be used to cover miscellaneous costs. See sub-projects H and K.

V. Nature of Costa Rican Contribution

A. Personnel

The GOCR has provided the full-time services of a Senior Level official as the Director of Customs reform. In addition, other customs officials will be assigned responsibilities in carrying out the sub-projects.

B. Repairs and Renovations of Customs Facilities.

For the Cooperating Government or Agency

For the Agency for International Development

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**PROJECT AGREEMENT**

BETWEEN AID-RECEIVING

The National Planning Office and  
The Ministry of Finance

AGENCIA  
SECRETARIA OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.

515-11-720-060

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2. Agreement No.

AID-CR-132

3.  Original or

Revision No. \_\_\_\_\_

3. Project/Activity Title

PLANIFICACION & ADMINISTRACION (Proyecto Aduana)  
DEVELOPMENT PLANNING AND ADMINISTRATION  
(Customs Project)

En relación con el sub-proyecto E, el Gob. de CR ha presupuestado \$200,000 para reparar la bodega principal de Puntarenas. En relación con el subproyecto A, el Gob. de CR está obteniendo aprobación legislativa para renovar el espacio de las oficinas de la aduana principal en San José.

C. Adiestramiento

El Gob. de CR acuerda financiar el costo de viaje aéreo y sueldos de los becados que se adiestren en los Estados Unidos.

VI. DISPOSICIONES ESPECIALES

Quando los fondos en moneda local propiedad de los EE UU no puedan ser proporcionados por la AID de otra manera, la AID proporcionará fondos en dólares para financiar su parte de los gastos en moneda local relacionados al proyecto bajo los términos establecidos en el Memorandum de Cumplimiento de la Carta Especial de Crédito firmado por ambos gobiernos y por el Banco Nacional de Costa Rica el 3 de marzo de 1966.

B. Las partes arriba indicadas acuerdan mutuamente llevar a cabo este proyecto de acuerdo con las disposiciones del Anexo de Provisiones Normales (Anexo A); el Anexo de Materiales Excedentes (Anexo B); el Anexo de Provisiones Sobre Moneda Extranjera (Anexo C); y el Plan General de Trabajo (Anexo D), todos los cuales van adjuntos.

In connection with sub-project E, the GOCK has budgeted \$200,000 for repairs to the main warehouse in Puntarenas. In connection with sub-project A, the GOCK is obtaining legislative approval to renovate office space in the Aduana Principal in San José.

C. Training

The GOCK agrees to finance the cost of air travel and salaries for participants trained in the United States.

VI. SPECIAL PROVISIONS

To the extent that US-owned local currencies are not otherwise made available by AID, AID will provide dollar funds for financing its share of the local currency costs related to the project under the terms established in the Special Letter of Credit Implementation Memorandum signed by both governments and the National Bank of Costa Rica on March 3, 1966.

B. The above-named parties also mutually agree to carry out the project in accordance with the terms and conditions set forth in the Standard Provisions Annex (Annex A); the Foreign Currency Standard Provisions Annex (Annex C); the Surplus Property Annex (Annex B); and the General Work Plan (Annex D) all of which are attached.

For the Cooperating Government or Agency

For the Agency for International Development

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PROJECT AGREEMENT

ENTREN AID-XXX  
The National Planning Office &  
The Ministry of Finance

Agencies  
OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.  
515-11-720-060

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2. Agreement No.  
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3. Project/Activity Title  
PLANIFICACION & ADMINISTRACION (Proyecto Adua-  
nal) DEVELOPMENT PLANNING & ADMINISTRATION  
(Customs Project)

C. Transporte-el Gobierno de Costa Rica también acuerda proporcionar los fondos y servicios del personal necesario para efectuar el pronto desalmacenaje de las aduanas y el transporte por tierra de todos los artículos que se compran dentro de este convenio.

C. Transportation-the GOCR further agrees it will provide the funds and manpower to effect prompt customs clearance and inland transportation of all commodities purchased pursuant to this agreement.

D. Se puede presentar el caso en que los objetivos de este proyecto podrán adelantarse por medio del traspaso de artículos o equipo propiedad del Gob. de los EE UU procedentes de alguna de las diversas fuentes de excedentes disponibles. Cuando dichos artículos o equipo puedan ser localizados y los mismos se determinen apropiados para la consecución de los objetivos del proyecto, dichos trasposos quedan autorizados por este medio.

D. There may be instances in which the objectives of this project would be advanced by the transfer of US government-owned excess personal property from one of the several sources of availability. To the extent that items may be located and determined appropriate to further the objectives of the project, such transfers are hereby authorized.

HECHO EN DUBLICADO en los idiomas español e inglés el día 30 de JUNIO de 1967.

DONE IN DUPLICATE in both the Spanish and English languages on this 30th day of JUNE, 1967.

POR LA OFICINA DE PLANIFICACION

FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT

Alberto Delgado, Director

Robert Hoffman  
USAID Mission Director (Acting)

POR EL MINISTERIO DE HACIENDA

Alvaro Hernández, Ministro

For the Contracting Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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ANNEX D

CENTER  
9

GENERAL WORK PLAN TO IMPLEMENT DECAUCA AND START TO RESOLVE MAJOR  
CUSTOMS PROBLEMS

ENGLISH VERSION

In coordination with the indicated officials of the GOCR, the Regional  
Customs Project, and the AID Advisors, the Sub-Projects of the Agreement  
shall be as follows:

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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3. Project/Activity Title

ANNEX D

SUB-PROJECT A1. OBJECTIVE

To move the Office of the Dirección General to the Aduana Principal and to establish a communications network between this point and the major customs installations throughout the country.

2. Target Dates: Start In process Finish February, 1968

3. PROBLEM

The present location of this national office is totally inadequate and the annual rent is over \$33,000 per year. Space for an excellent facility is presently available at the Aduana Principal and adaptations for proper offices could be accomplished with minimal expense.

The furniture and equipment of the office is antiquated and in some cases unserviceable. It is not in keeping with the dignity of a national office and it should be replaced.

Because of distance and poor telephone service there is a lack of verbal communication between the national office and the ports. Radio communications equipment shall be procured and installed.

4. GOCR CONTRIBUTIONS

- a. Renovation of office space at Aduana Principal. (\$50,000)
- b. Expense and labor connected with moving.
- c. Maintenance of radio communications equipment after installation.

5. U.S. CONTRIBUTIONS

- a. Office furniture, equipment, and paint from US Excess Property on an as-available basis.
- b. Radio communications equipment necessary to establish communication between the Dirección General and the aduanas at Limón, Puntarenas, Paso Canoas and Peñas Blancas. Inter communications system for customhouse in Limón. (\$10,000)

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_

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SUB-PROJECT B

1. OBJECTIVE

To reorganize the Dirección General in accord with Sections 2.00 through 2.07 of the Central American Uniform Customs Code Regulations.

2. Target Dates Start In process Finish February 1968

3. PROBLEM

In 1965 when Costa Rica ratified and deposited the CAUCA ratification documents for the third time, CAUCA became the law of the land. The implementation of CAUCA through RECAUCA has twice been postponed since then by Presidential decrees. The primary step toward putting these regulations into actual practice is the reorganization of the national office as explicitly detailed in Title 2, Chapter I, Section 2.00 of the RECAUCA, as follows:

1. Director General
2. Sub-Director
3. Tariff Classification Studies and Control Department
4. Supervisory Department
5. Administration Department
6. Customs Enforcement Department

4. GOCR CONTRIBUTIONS

1. The necessary administrative order to initiate the reorganization.
2. The necessary personnel actions to fill the positions of Sub-Director and the four department heads.
3. Cooperation of the Civil Service Department in setting up job descriptions, etc.
4. Adequate funding for department in 1968 budget.

5. U.S. CONTRIBUTIONS

1. Technical advice in establishing the duties and modus operandi for the administrative functions of the new positions.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
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## SUB-PROJECT C

1. OBJECTIVE

To create a Department of Tariff Classification Studies and Control which in addition to reviewing polizas, will accumulate value information, issue clear classification decisions, effectively disseminate value and classification information to the aduadores in the various aduanas, and fulfill the other functions set forth in Sec. 2.03 of RECAUCA.

2. Target Dates: Start January 1968, Finish January 19693. PROBLEM

Presently the employees of the Dirección General are chiefly concerned with the review of polizas. The Aforador Section reviews for correct classification and value; the Accounting Section recalculates the mathematics. When the new liquidation procedure is in operation at all of the aduanas, this latter operation shall be eliminated inasmuch as the polizas are checked for mathematical correctness by computers in the Oficina Técnica Mecanizada. A system for selective review by the Aforador Section in lieu of the present 100% review shall be devised. The process of accumulating extensive and dependable value files shall be commenced. Classification decisions shall be duplicated and along with value information, distributed to the various aduanas where they shall be kept in orderly files. A training program for aforadores working in this division shall be initiated and provision made for latter instruction of aforadores in the aduanas.

4. GOCR CONTRIBUTIONS

1. Necessary administrative orders to bring about above work changes.
2. Funds to purchase miscellaneous equipment, ie: file folders, file cabinets, etc. will be included in 1968 budget.

5. U.S. CONTRIBUTIONS

1. Technical assistance in construction of classification and value files. (USAID and ROCAP advisors)

For the Cooperating Government or Agency

For the Agency for International Development

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- 2. Catalogs and other value information materials.
- 3. File cabinets from excess property on an as-available basis.
- 4. Participant training for 4 employees in classification and value school, San Juan, Puerto Rico. (ROCAP funding).

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
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SUB-PROJECT D

1. OBJECTIVE

To create a Supervisory Department which will develop a system of internal controls and on-site audits which will fulfill the functions of the department as detailed in Section 2.04 of the RECAUCA.

2. Target Dates: Start In process Finish January, 1968

3. PROBLEM

Presently there is practically no supervision of aduanas from a national level. Such control as there is consists almost solely of a 100% review of policies. Internal and on-site audits which can be developed by this department will eliminate many of the cumbersome records now kept at aduanas in the interest of "control" and will provide more adequate controls. Regular inspections of aduanas by Supervisory Department personnel will insure that the policies of the Dirección General are being carried out in a uniform manner. Such inspections will also expedite the solutions of many problems which often exist for long periods solely from inertia.

4. GOCH CONTRIBUTIONS

1. Administrative orders to establish and give the department authority.
2. Personnel: (1) secretary in addition to the department head.
3. Job descriptions
4. Funds for travel between San José and the aduanas.

5. U.S. CONTRIBUTIONS

1. Technical assistance in internal and on-site audit procedures.

For the Cooperating Government or Agency

For the Agency for International Development

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3. Project/Activity Title

ANNEX DE

SUB-PROJECT B1. OBJECTIVE

To create an Administrative Department which in conjunction with divisions now operating in the same fields within the Ministry of Hacienda, will perform the personnel and procurement functions called for in Section 2.05 of the RECAUCA.

2. Target Dates: Start January, 1968 Finish December, 1969

3. PROBLEM

Presently customs buildings are greatly in need of repairs, office supply and equipment requests go unattended, funds for special operations such as carrying out orders for destruction of merchandise are not forthcoming, and personnel actions extend for unreasonable lengths. Inasmuch as personnel, purchasing, building maintenance, contracts and other related functions are presently handled in the Ministry of Hacienda, the establishment of an extensive organization in the customs structure for these functions is obviously impractical. This department shall, however, establish a forceful liaison with these divisions of the Ministry and see that all reasonable requests in these fields are attended to as expeditiously as possible within budgetary limitations. It shall be charged with the overall coordination of all training programs and it shall carry out all other functions detailed in Section 2.05 of the RECAUCA.

4. GOCR CONTRIBUTIONS

1. (1) Secretary in addition to a department head.
2. Necessary administrative orders to establish and give the department authority.
3. Job descriptions
4. Funds for travel between San José and the Aduanas.
5. Repairs to warehouse in Puntarenas \$200,000

5. U.S. CONTRIBUTIONS

1. Technical assistance in establishing tasks.
2. Assistance with whatever training programs may be under the Department's direction.

For the Cooperating Government or Agency

For the Agency for International Development

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SUB-PROJECT F

1. OBJECTIVE

To create a Customs Enforcement Department for the protection of merchandise liable for duty, to deter fraud against the revenue, to combat smuggling, and to perform all other functions of such a department detailed in Sec. 2.06 of the RECAUCA.

2. Target Dates: Start In process Finish December, 1968

3. PROBLEM

Presently there exist frauds against the revenue in the form of undervaluation, false declaration, conspiracy, and illicit operations. The initial Customs Enforcement Department shall be composed of a Department head, Customs Investigators, Customs Enforcement Officers, and the necessary clerical employees.

The Investigative Unit shall be composed of men well versed in customs requirements and procedures, accounting practices, invoice requirements, and other negotiations connected with foreign trade. They will be charged with the prevention of fraudulent transactions involving importers or customs employees or both; with personnel investigations of new employees and of misconduct during duty hours; and with making relatively sophisticated investigations and prosecutions of contraband activities.

The Customs Enforcement Officers assigned to customhouses will be directly under the authority of the Administrator in accord with Sec. 2.07 of the RECAUCA. They will be charged with the protection of all imported merchandise from the time it enters the port limits until it is released from customs custody. This shall include supervising the proper handling of such merchandise to prevent unnecessary damage. They will collaborate with all other agencies presently charged with the prevention of smuggling and in this pursuit, they may be detailed to temporary border duty. If at all possible they shall be recruited from the present Customs Guard force.

For the Cooperating Government or Agency

For the Agency for International Development

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Both of the enforcement units shall receive extensive training with the cooperation of the USAID Public Safety Division, GOCR law enforcement agencies, and whatever TDY specialists may be felt necessary by the AID customs advisory team.

4. GOCR CONTRIBUTIONS

1. Necessary administrative orders to establish and give the department authority.
2. Establish job classifications, conduct examinations and other personnel actions to staff the department.
3. Provide sufficient funds in 1968 budget for department.
4. Supply 2 vehicles for the use of the Investigative unit.
5. Maintain all vehicles of the department.
6. Provide physical facilities at the National Police School and instructors to the extent possible for the conduct of the training courses.
7. International travel costs for such personnel as may be sent to the US for participant training under the USAID Public Safety program.

5. U.S. CONTRIBUTIONS

1. Technical training in law enforcement, anti-smuggling techniques, undercover operations, etc.
2. Employer participant training, International Police Academy, Washington, D. C.
3. Equipment for both forces including uniforms, binoculars, vehicles and miscellaneous law enforcement equipment as available from US Government excess property.

For the Cooperating Government or Agency

For the Agency for International Development

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SUB-PROJECT G

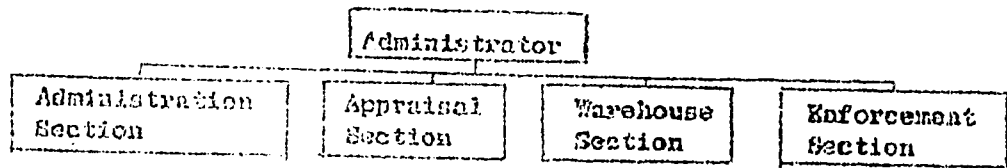
1. OBJECTIVE

To reorganize the aduanas to comply with the provisions of Chapter II, Section 2.08 of the RECAUCA, plus an Enforcement Division.

2. Target Dates: Start October, 1967 Finish December, 1967

3. PROBLEM

Failure to delegate authority or reluctance to assume responsibility by subordinates, and unrealistic regulations are causing administrators of aduanas to be overburdened with details. In order to release the Administrators from small but time consuming tasks and to give them the opportunity to fulfill the duties of administration, the aduanas shall be reorganized as follows:



4. GOCR CONTRIBUTIONS

1. Necessary administrative orders.
2. Personnel to fill the positions.
3. Job descriptions.

5. U.S. CONTRIBUTIONS

1. Technical assistance in setting up duties of new divisions.
2. Technical assistance in carrying out tasks.

For the Controlling Government or Agency

For the Agency for International Development

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SUB-PROJECT H1. OBJECTIVE

To clear abandoned merchandise out of the warehouses through a series of public sales; to create a warehouse inventory system which will be in accord with Sec. 4.08 of the RECAUCA and which will automatically indicate merchandise which has been warehoused for the maximum storage periods established by Article 137 of the CAUCA; and to promptly offer such merchandise for public sale in accord with Articles 138 through 146 of the CAUCA.

2. Target Dates: Start October, 1967 Finish April, 1968

3. PROBLEM

The efficient operation of most aduanas is presently being impeded by merchandise which has been in customs custody for excessive periods of time. Much of it is already without value. A determined effort shall be made to clear this merchandise out of the warehouses through remates and orders for destruction. For this purpose if required for the vigorous prosecution of this project a special "task force" shall be formed which will go to each aduana and in cooperation with personnel regularly assigned to such duty, shall prepare remates at the earliest possible dates. Sections 11.00 through 11.17 of the RECAUCA shall be strictly observed. The second sale for the purpose of auctioning merchandise not receiving the base price at the first sale, shall be held within the next 30 days.

Following the remates there should be a general housecleaning of all the warehouses. An efficient card index system shall be devised and records of merchandise received, processed, and released from warehouses shall be kept in card files. Thereafter, public sales of abandoned merchandise shall be held on a monthly basis.

4. GOOR CONTRIBUTIONS

1. Customs Personnel, for the "Task force".
2. Necessary notices and other requirements for the remates.
3. Labor to straighten up the warehouses after the old merchandise has been removed.

For the Cooperating Government or Agency

For the Agency for International Development

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**ANNEX D**

4. Personnel from the present force to be trained and to operate the card index system.

**5. U.S. CONTRIBUTIONS**

1. Technical assistance and equipment to set up card index files.
2. Technical advice on warehouse management.
3. Up to \$7,000 from GOCR/AID Trust Fund to pay for day labor required for the task force and/or getting the warehouses in order.

For the Government or Agency

For the Agency for International Development

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

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ANNEX D

SUB-PROJECT I

1. OBJECTIVE

To extend to all aduanas (with the exception of Aduana Postal) the system of processing polizas as presently practiced at the Aduana Principal; beginning with the receipt of the poliza and going on to the provisional liquidation, the crediting of the broker's account, and the release of the merchandise.

2. Target Dates: Start In process Finish July, 1968

3. PROBLEM

Many of the cumbersome steps still in use at Limón and Puntarenas in the processing of polizas have been eliminated at the Aduana Principal and are being eliminated at El Coco. Beside dispensing with several former positions, the new system has the advantage of expediting the flow of merchandise, and of giving the Oficina Técnica Mecanizada something to check their calculation of the poliza against. This in turn makes the recalculation of the poliza mathematics at the Dirección General unnecessary. This process should be extended to all aduanas and then the recalculation at the Dirección General should be eliminated.

DOCR CONTRIBUTIONS

1. The services of the Director of the Customs Reform Project to supervise the installation of the new procedures at Limón and Puntarenas.

U.S. CONTRIBUTIONS

1. Technical assistance to the Director of the Customs Reform Project.  
2. Electronic accounting comptometers 3, and electric calculator 10, as available from US excess property.

For \_\_\_\_\_ Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
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ANNEX

**PROJECT AGREEMENT  
BETWEEN AID AND**

**AN AGENCY OF THE GOVERNMENT OF**

1. Project/Activity No.  
**515-11-720-060**

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2. Agreement No.  
**AID-CR-132**

3.  Original or  
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3. Project/Activity Title

**ANNEX D**

SUB-PROJECT J

1. OBJECTIVE

To continue the review of all existing customs forms, regulations, and procedures in the light of existing reports, the report of the USAID TDY advisor, and the President's Commission on Administrative Efficiency and to take the necessary steps to improve them and to bring them into accord with the CAUCA and RECAUCA. To implement systems and methods in each Aduana to simplify work flow, eliminate unnecessary tasks, and establish uniformity of operations between aduanas.

2. Target Dates: Start February, 1968 Finish February, 1969

3. PROBLEM

Most of the problems within the Costa Rican Customs Service can be solved with the implementation of the RECAUCA. Desirable procedural changes not specifically spelled out in RECAUCA can in most cases be worked out in detail and put into effect under the RECAUCA umbrella. Because the CAUCA has already been ratified by the Costa Rican Legislative Assembly, little or no legislative action will be required for the customs improvement project. The Sub-Director and the department heads of the Dirección General, the USAID customs advisory team, the personnel of the Regional Customs Project and a representative of the General Procurement shall cooperate in revising customs forms, regulations and procedures with the purpose of making them as efficient as possible, in accord with RECAUCA, and compatible with Regional Customs standardization projects.

CCR CONTRIBUTIONS

1. The services of the aforementioned CCR customs personnel plus the Director of the Customs Reform Project.
2. The prompt implementation of such changes as may be agreed upon by the foregoing authorities.

U.S. CONTRIBUTIONS

1. Technical assistance in implementing needed changes.
2. Equipment from US surplus on an as-available basis, where it is felt necessary for efficient operations.

For the cooperating Government or Agency	For the Agency for International Development
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TITLE: _____	TITLE: _____

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**ANNEX D**

SUB-PROJECT K

**1. OBJECTIVE**

To provide training classes on the CAUCA and RECAUCA for customs employees, brokers, importers, and other interested parties.

2. Target Dates: Start In Process Finish December, 1968

**3. PROBLEM**

The implementation of the RECAUCA must be preceded by a thorough knowledge of its provisions by customs employees and persons engaged in clearing merchandise through customs. Toward this end the personnel of the Regional Customs Project, the Director of the Customs Reform Program, the head of the projected Administration Department of the Dirección General, and the AID Customs Advisors shall cooperate with a designated GOCR official in giving a series of training classes on the regulations. The GOCR shall appoint such a full time official to become an expert on CAUCA and RECAUCA and to organize training programs as quickly as possible.

**4. GOCR CONTRIBUTIONS**

- 1. Appoint a full time training coordinator
- 2. Facilities for such classes.
- 3. The services of the Director of the Customs Reform Project and the head of the Administration department.

**5. A.I.D. CONTRIBUTIONS**

- 1. Training materials and advisory personnel
- 2. Per diem and air transportation from AID/GOCR Trust Funds for training coordinator to visit Central American Countries for observation of methods used in implementation of CAUCA and RECAUCA.  
(\$3,000)

For the Government or Agency  
SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

For the Agency for International Development  
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**ANNEX D**

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Costa Rican Customs personnel expected to attend all or part of the CAUCA/ RECAUCA training courses:

Customs Installation	Aforadores	Aux. Aforadores	Administradores	Contadores	Aux. Contadores	Misc.	Total
Contaduria	13			4	6	5	28
Principal	14	9	1	1	1	15	41
Postal	8	4	1	1	1	12	27
El Ceco	<u>13</u>	<u>9</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>10</u>	<u>35</u>
Totals	48	22	3	7	9	42	131
Galito	4		1			6	11
Puerto Chiriqui	<u>3</u>		<u>1</u>			<u>6</u>	<u>10</u>
Totals	7		2			12	21
Puerto Blancos	7	2	1		1	10	21
Puerto Viejo	13	4	1	1	1	20	40
La Cruz	15	8	1	1		40	65
<b>COUNTRY TOTALS</b>	<b>90</b>	<b>36</b>	<b>8</b>	<b>9</b>	<b>11</b>	<b>124</b>	<b>278</b>

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

PRO AG

**PROJECT AGREEMENT**  
**BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND**  
**THE NATIONAL PLANNING OFFICE AND THE MINISTRY OF FINANCE**

**AN AGENCY OF THE GOVERNMENT OF COSTA RICA**

AD

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

- PROJECT DESCRIPTION ANNEX A       FOREIGN CURRENCY STANDARD PROVISIONS ANNEX  
 STANDARD PROVISIONS ANNEX       SPECIAL LOAN PROVISIONS ANNEX

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

- GENERAL AGREEMENT FOR TECHNICAL COOPERATION      DATE: Dec. 22, 1961.  
 ECONOMIC COOPERATION AGREEMENT      DATE:  
 (other)      DATE:

1. PROJECT/ACTIVITY NO. 515-11-720-060      PAGE 1 OF 12 PAGES

2. AGREEMENT NO. AID - CR - 138      3.  ORIGINAL OR REVISION NO. \_\_\_\_\_

4. PROJECT/ACTIVITY TITLE  
**PLANIFICACION Y ADMINISTRACION (Proyecto Aduanal .  
 DEVELOPMENT PLANNING & ADMINISTRATION (Customs Project)**

5. PROJECT DESCRIPTION AND EXPLANATION  
 (See Annex A attached)

6. AID APPROPRIATION SYMBOL 72-1181.010      7. AID ALLOTMENT SYMBOL 895-50-515-00-69-81

8. AID FINANCING	PREVIOUS TOTAL (A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
<input type="checkbox"/> DOLLAR <input type="checkbox"/> LOCAL CURRENCY				
(a) Total		6,500		6,500
(b) Contract Services				
(c) Commodities		6,500		6,500
(d) Other Costs				
9. COOPERATING AGENCY FINANCING - DOLLAR EQUIVALENT				
(a) Total				
(b) Technical and other Services				
(c) Commodities				
(d) Other Costs				

10. SPECIAL PROVISIONS (Use Additional Contribution Sheet, if necessary)

" VER TEXTO DE ESTE ACUERDO QUE EMPLEA EN LA PAGINA SIGUIENTE "

" SEE TEXT OF THIS AGREEMENT BEGINNING ON THE FOLLOWING PAGE "

11. DATE OF ORIGINAL AGREEMENT: JUNE 10, 1968      12. DATE OF THIS REVISION:      13. ESTIMATED FINAL CONTRIBUTION DATE: December 31, 1968.

14. FOR THE COOPERATING GOVERNMENT OR AGENCY: *Albert Di-Maro*  
 SIGNATURE: Albert Di-Maro, OFIPLAN Director.      15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT: *Robert B. Black*  
 SIGNATURE: Robert B. Black, USAID-C.R. Mission Director.

*Alvaro Hernández*  
 Alvaro Hernández, Minister of Finance.

*Eddie Porras*  
 Eddie Porras.

*John H. Larocca*  
 John H. Larocca,  
 Controller.

*R.L. Nicholson*  
 R.L. Nicholson,  
 Program Officer.



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ANNEX

## PROJECT AGREEMENT

BETWEEN AID AND

The Min. of Finance &amp; OFIPLAN

Agencies  
AGENCY OF THE GOVERNMENT OF  
Costa Rica1. Project/Activity No.  
515-11-720-060

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2. Agreement No.  
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Revision No. \_\_\_\_\_3. Project/Activity Title  
Administración y Planificación (Proyecto  
Aduanal)-Development Planning & Admin-  
istration (Customs)I. INTRODUCCION

De acuerdo con el Convenio General para la Ayuda Técnica, Económica y de Asuntos Afines entre los Gobiernos de la República de Costa Rica y de los Estados Unidos de América firmado el 22 de diciembre de 1961 y ratificado por la Asamblea Legislativa el 18 de julio de 1962, la Agencia para el Desarrollo Internacional (en adelante llamada "AID") y que también comprenderá cualquier agencia componente o que la suceda) representada por el Director de la Misión de la Agencia para el Desarrollo Internacional en Costa Rica (en adelante llamada "USAID") Robert B. Black, la Oficina de Planificación (en adelante llamada "OFIPLAN") representada por Alberto Di Mare, y el Ministerio de Hacienda (en adelante llamado "el Ministerio") representado por Alvaro Hernández, acuerdan por este medio acatar las disposiciones que aparecen a continuación.

II. PROBLEMA

Los atrasos, robos y destrozos causan aumentos en el costo de los artículos importados para el consumidor.

Técnicos nacionales y extranjeros verificaron ocho estudios entre 1963 y 1967, que identificaron numerosos problemas y recomendaron soluciones.

I. INTRODUCTION

In accordance with the General Agreement for the Economic, Technical, and Related Assistance between the Governments of the Republic of Costa Rica and of the United States of America signed December 22, 1961 and ratified by the Legislative Assembly July 18, 1962, the Agency for International Development (hereinafter referred to as "AID" and which shall also comprehend any component or successor agency) represented by the Director of the Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID") Robert B. Black, the National Planning Office (hereinafter referred to as "OFIPLAN") represented by Alberto Di Mare, and the Ministry of Finance (hereinafter referred to as "the Ministry") represented by Alvaro Hernández, hereby agree to the conditions contained in the sections which follow:

II. PROBLEM

Delays, pilferage and breakage have the effect of raising the costs of imported goods to ultimate consumer.

Between 1963 and 1967, national and foreign technicians made eight different surveys and studies which identified many problems and recommended solutions.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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**PROJECT AGREEMENT  
BETWEEN AID AND**

**The Min. of Finance & OFIPLAN  
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Administración y Planificación (Proyecto Aduanal)-Development Planning & Administration (Customs)

Aunque muchas de las recomendaciones no se han llevado a la práctica se ha logrado progresar ampliamente durante los últimos meses logrando remediar muchos de esos defectos.

Although many of these recommendations have not been implemented there has been significant progress in recent months toward remedying many of these shortcomings.

Además, Costa Rica está obligado, por ser miembro del Mercado Común Centroamericano, a cumplir con el Código Regional de Aduanas (CAUCA) y con el Reglamento Regional de Aduanas (RECAUCA).

In addition, Costa Rica is obligated by its membership in the Central American Common Market, to implement the Regional Customs Code (CAUCA) and the Regional Customs Regulations (RECAUCA).

El experimentado funcionario aduanero que el Presidente Trejos nombró para llevar adelante el programa de reforma aduanero ha llevado a cabo una magnífica labor en la cual han participado otras entidades gubernamentales y de la empresa privada.

The experienced customs executive appointed by President Trejos to carry forward the customs reform program, has done an outstanding job, with the participation of governmental organizations as well as of private enterprise.

III. OBJETIVOS

III. OBJECTIVES

Los objetivos de este acuerdo son los de proporcionar asistencia técnica y financiera para ayudar al Gobierno de Costa Rica en la ejecución de las recomendaciones de los informes antes mencionados sobre problemas aduanales, el CAUCA y el RECAUCA.

The objectives of these agreements are to provide technical and financial assistance to help the GOCP implement the recommendations of the previous reports on customs problems, CAUCA and RECAUCA.

Los adelantos hasta la fecha delineados por los sub-proyectos que se acordaron en AID-CR-132, firmado el 30 de junio de 1967 se resumen a continuación:

The progress to date against the sub-projects agreed to in AID-CR-132, signed June 30, 1967, is summarized below:

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

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**PROJECT AGREEMENT  
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to Aduanal)-Development Planning & Ad-  
ministration (Customs)

Sub-Proyecto A: La suma de \$100,000 ha sido incluida en el presupuesto de 1968 del Gobierno de Costa Rica para agregados e innovaciones en los edificios aduanales. Hay dinero disponible ahora de estos fondos para las innovaciones de la Aduana Principal y se espera en un futuro cercano realizar la construcción antes de que se traslade la oficina de Dirección General a este edificio.

La AID en Washington aprobó la compra del equipo de radio el 23 de agosto de 1967 y se fijó fecha de entrega para antes del 30 de noviembre de 1967. A esta fecha no ha llegado el equipo a Costa Rica.

Le ha sido imposible a USAID obtener material excedente apropiado para este proyecto; por eso, se comprarán los artículos que el Gobierno de Costa Rica y el Consejero de USAID consideren más importantes para equipar la nueva oficina de la Dirección General de Aduanas dentro del fondo total limitado de \$6,500. Una pequeña cantidad de muebles de oficina usados han sido transferidos de la Sección de Industrias a la Dirección General de Aduanas como donación.

Sub-Proyecto B: La Dirección General de Aduanas ha sido

Sub-Project A: The sum of \$100,000 has been included in the 1968 GOCR budget for additions to and renovations of customs buildings. Money for the remodeling of the Aduana Principal is now available from this fund and construction precedent to moving the Dirección General to this building is expected in the near future.

The radio equipment was approved for purchase by AID/Washington on August 23, 1967 and delivery date fixed as prior to November 30, 1967. To date the equipment has not arrived in Costa Rica.

The USAID has been unable to procure excess property suitable for this project; therefore, the items which the GOCP and the USAID advisor deem most important for equipping the new office of the Dirección General de Aduanas will be purchased new within the overall funding limitation of \$6,500. A small amount of used office furniture has been transferred from the Industry Section to the Dirección General de Aduanas as a Grant-In-Aid.

Sub-Project B: The Dirección General de Aduanas has been

For the Cooperating Government or Agency

For the Agency for International Development

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## PROJECT AGREEMENT

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to Aduanal)-Development Planning & Ad-  
ministration (Customs)

reorganizada de acuerdo con la RECAUCA. Todos los departamentos tienen jefes y están funcionando con personal mínimo. Se ha incluido fondos en el presupuesto de 1968 para cubrir empleados adicionales que requiera la reorganización.

Sub-Proyecto C: Este departamento está establecido y tiene su personal. Decisiones sobre clasificación están siendo divulgadas a los empleados en el campo y a los agentes aduanales. La preparación de información valiosa se ha retrasado debido, en parte, a que el Servicio de Aduanas de los EE.UU. no ha proporcionado un especialista en este campo. Se ha suspendido la práctica de volver a calcular todas las pólizas y únicamente se revisan aquellas que tienen totales que están discordes con las cifras encontradas en la Oficina Técnica Mecanizada. Sin embargo, todas las pólizas son revisadas para ver si todos los cargos han sido aplicados correctamente. La insistencia de una revisión del 100% ha sido ocasionada en parte porque la Aduana recauda el impuesto de ventas respecto al cual actualmente existe mucha confusión y mala aplicación. Se tienen reuniones de adiestramiento de dos horas dos veces por semana para los aforadores en la Dirección General. Se tienen reuniones similares una vez por semana en las aduanas de todo el país.

reorganized in accordance with the RECAUCA. All departments have chiefs and are functioning with skeletal staffs. Funds have been included in the 1968 budget to cover additional employees required by the reorganization.

Sub-Project C: This department is established and staffed. Classification decisions are being disseminated to employees in the field and to customs brokers. The preparation of value information has been delayed due in part to the temporary inability of the U.S. Customs Service to provide a specialist in this area. The practice of recalculating all pólizas has been discontinued and only those which have totals at variance with the figures found in the Oficina Técnica Mecanizada are checked. All pólizas are still reviewed to see that all charges have been applied correctly. The insistence on a 100% review is occasioned in part because Customs collects the sales tax, concerning which there is presently much confusion and malapplication. Two-hour training meetings are being held twice weekly for the aforadores (appraiser/inspectors) in the Dirección General. Similar meetings are held once a week in the custom-houses throughout the country.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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TITLE: \_\_\_\_\_

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## PROJECT AGREEMENT

BETWEEN AID AND

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MINISTRY OF THE GOVERNMENT OF  
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to Aduanal)-Development Planning & Ad-  
ministration (Customs)

Sub-Proyecto D: Este departa-  
mento se ha extendido para  
incluir la Sección de Investi-  
gaciones considerada en el  
Sub-Proyecto F. Ha tenido un  
gran éxito en este campo.  
Trabajando sólo, y de vez en  
cuando, con el Resguardo Fiscal,  
se han descubierto varias in-  
fracciones importantes que se  
espera resulten en un apreciable  
aumento de ingresos. Los inves-  
tigadores están actualmente so-  
metidos a un adiestramiento de  
un mes en la Escuela Nacional  
de Policía en San José. Un  
programa de adiestramiento de  
tres meses que está siendo pre-  
parado por la División de Ayuda  
a Aduanas Extranjeras de la  
Dirección Nacional de Aduanas de  
los EE.UU., se espera que co-  
mience el 5 de abril de 1968  
en Washington, D.C.

Para se ha hecho para estable-  
cer un sistema permanente de  
controles internos o auditora-  
jes locales. Dos semanas del  
adiestramiento antes mencionado  
serán con la División Aduanal de  
Auditorajes de los EE.UU. Una  
inspección sorpresiva de archi-  
vos en las aduanas de San José  
ya ha conducido al despido de  
varios empleados.

Se entiende que el Gobierno de  
Costa Rica está dando los pasos  
necesarios para comprar tres  
vehículos para el uso de la  
Sección de Investigaciones.  
USAID está procesando los PIO/Cs  
para la compra de armas manuales  
y otro equipo.

Sub-Project D: This department  
has been expanded to include the  
Investigations Section contem-  
plated in Sub-Project F. It has  
had excellent success in this  
field. Working alone, and at times  
with the Resguardo Fiscal, a  
number of important violations  
have been uncovered which are  
expected to result in an appre-  
ciable increase in revenue. The  
investigators are presently under-  
going a month's training at the  
National Police School in San  
José. A three-month participant  
training program, which is being  
arranged by the Foreign Customs  
Assistance Division of the U.S.  
Bureau of Customs, is expected  
to commence on April 5, 1968, in  
Washington, D.C.

Little has been done about set-  
ting up a permanent system of  
internal controls or on-site  
audits. Two weeks of the above  
mentioned training will be with  
the U.S. Customs Division of  
Audits. Unannounced inspections  
of records in the customhouses  
located in San José have already  
resulted in the dismissal of  
several employees.

It is understood that the GOCP is  
taking steps to purchase three  
vehicles for the use of the  
Investigations Section. USAID is  
processing PIO/Cs for the pur-  
chase of small arms and other  
enforcement equipment.

For the Contracting Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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The Min. of Finance & OFIPLAN  
Agencies  
AGENCY OF THE GOVERNMENT OF  
Costa Rica

ANNEX \_\_\_\_\_

Sub-Proyecto E: Un funcionario de la Dirección General de Aduanas ha sido nombrado jefe del Departamento Administrativo. Sin embargo, no ha podido dedicarse totalmente a sus nuevas funciones por lo cual muchas de las funciones contempladas en el sub-proyecto no se han llevado a cabo. El adiestramiento de personal y asuntos de procuraduría los está manejando en su mayor parte el Sub-Director General.

Sub-Project E: An officer of the Dirección General de Aduanas has been designated as head of the Department of Administration. He has not, however, been able to devote full time to his new duties and consequently many of the functions contemplated by the sub-project have not as yet been realized. Personnel training and procurement activities are being handled for the most part by Assistant Director General.

Las bodegas y la aduana en Puntarenas han sido reparadas y mejoradas a un costo aproximado de \$380,000. Diez calculadoras eléctricas y una máquina de escribir eléctrica fueron compradas por el Gobierno de Costa Rica por \$50,000. Tres calculadoras de contabilidad serán trasladadas de Tributación Directa a la Aduana para su uso en las aduanas de Limón, Puntarenas, y El Coco.

The warehouses and the custom-house in Puntarenas have been repaired and improved at a cost of around \$380,000. Ten electric calculators and an electric typewriter were purchased by the GOCR for \$50,000. Three accounting comptometers are being transferred from the Tributación Directa to the Customs for use in the customhouses of Limón, Puntarenas and El Coco.

Sub-Proyecto F: La Sección de Investigaciones contemplada en este sub-proyecto ha sido transferida al Departamento de Supervisión. Actualmente está desempeñando todas las funciones mencionadas en el acuerdo de proyecto original.

Sub-Project F: The Investigations Section contemplated in this sub-project has been transferred to the Department of Supervision. It is presently performing all of the functions called for in the original ProAg.

Hay una excelente posibilidad de que en el futuro un número de Guardas Aduaneros en forma de patrullas de camino sean equipados por el Gobierno de Costa Rica.

There is an excellent possibility that in the near future a number of Customs Enforcement Office highway patrol units will be created and equipped by the GOCR.

For the Contracting Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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ANNEX

PROJECT AGREEMENT

BETWEEN AID AND

The Min. of Finance & OFIPLAN  
Agencies

AGENCY OF THE GOVERNMENT OF  
Costa Rica

1. Project/Activity No.  
515-11-720-060

PAGE 7 OF 12 PAGES

2. Agreement No.  
AID-CR-138

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title  
Administración y Planificación (Proyec-  
to Aduanal)-Development Planning & Ad-  
ministration (Customs)

Sub-Proyecto G: Teóricamente todas las aduanas han sido reorganizadas y provistas de personal para trabajar de acuerdo con los requerimientos estructurales de RECAUCA. Falta mucho trabajo por hacer antes de que la intención práctica de esta reforma se realice pero la actividad en otros campos ha impedido darle a este sub-proyecto la atención que se merece.

Sub-Project G: Theoretically all of the customhouses have been reorganized and staffed to comply with the RECAUCA organizational requirements. Much work remains to be done before the practical intent of this reform is realized but activity in other fields has precluded giving this sub-project the attention it deserves.

Sub-Proyecto H: Se han tenido subastas en todas las aduanas excepto en El Coco. Se planea tenerlas mensualmente en el futuro. Todas las bodegas están actualmente en buen estado aun cuando todavía hay una apreciable cantidad de mercadería vieja en muchas de ellas. Se han tenido conversaciones comerciales con el propósito de establecer un sistema de tarjetero.

Sub-Project H: Remates (auctions) have been held in all of the Customhouses except El Coco. Plans call for them to be held monthly in the future. All of the warehouses are presently in good order although there still remains an appreciable quantity of over age merchandise in most of them. Preliminary conversations have been held with commercial technicians for the purpose of establishing a card index system.

Sub-Proyecto I: El sistema de la tramitación de pólizas diseñado en la Aduana Principal está funcionando actualmente en todas las Aduanas.

Sub-Project I: The system of processing pólizas devised at Aduana Principal is presently operating in all of the Customhouses.

Sub-Proyecto J: Todas las secciones de RECAUCA fueron puestas en operación el 15 de diciembre de 1967. Muchas fórmulas nuevas han sido diseñadas, imprimidas y puestas en práctica. Nuevos procedimientos para varias operaciones y actividades han sido puestos en operación. El rediseño

Sub-Project J: All sections of the RECAUCA were placed in effect on December 15, 1967. Numerous new forms have been designed, printed, and placed in use. New procedures for several operations and activities have been put into effect. The redesigned and mechanized baggage facility at

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

**PROJECT AGREEMENT  
BETWEEN AID AND**

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y mecanización para facilitar el manejo del equipaje en el Aeropuerto Internacional El Coco entró en funciones poco antes de fin de año. Generalmente, se ha ocasionado poca dificultad o queja en la implementación del RECAUCA. Se ha presentado bastante descontento por parte de los agentes aduanales sobre la aplicación tan estricta de la Sección 5.14(6) de RECAUCA que provee multas a pólizas con descripciones incorrectas o pesos inexactos de las mercaderías que se entra.

Sub-Proyecto K: Las reuniones después de horas de oficina que han tenido los empleados en la Dirección General y en las distintas aduanas han tenido el doble propósito: adiestramiento para tomar decisiones para clasificaciones e instrucción sobre el RECAUCA. La asistencia por parte de los agentes aduanales ha sido particularmente buena en la Aduana Principal. El adiestramiento y la enseñanza de ambos, el personal de aduana y el público originalmente contemplado bajo este sub-proyecto parece no ser requerido ahora en cuanto las provisiones del RECAUCA están siendo llevadas a cabo en la labor diaria sin mayores dificultades.

El Coco International Airport became operational shortly before the end of the year. Generally, there has been little difficulty or complaint occasioned by the RECAUCA implementation. A considerable amount of discontent has been expressed by customs brokers over the strict application of Section 5.14(6) of the RECAUCA which provides penalties for pólizas (entries) with incorrect description or inaccurate weights of the merchandise being entered.

Sub-Project K: The after hours meetings being held by the employees in the Dirección General and in the several customhouses have had the dual purpose of class-instruction. Attendance by customs brokers has been particularly good at the Aduana Principal. The training and education of both customs personnel and the public originally contemplated under this sub-project does not now appear to be required inasmuch as the RECAUCA provisions are presently being followed in the daily work with little misunderstanding.

For the Cooperating Government or Agency

For the Agency for International Development

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TITLE: \_\_\_\_\_

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**PROJECT AGREEMENT  
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Agencies  
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to Aduanal)-Development Planning & Ad-  
ministration (Customs)

IV. NATURALEZA DE LA CONTRIBU-  
CIÓN DEL GOBIERNO DE LOS  
E.E.U.U.

IV. NATURE OF U.S. CONTRIBUTION

A. Personal

A. Personnel

La USAID continuará proporcionan-  
do los servicios de un Asesor  
Principal sobre Aduanas a tiempo  
completo del Bureau of Customs de  
los EE.UU. (\$18,000 al año). La  
USAID también tomará en conside-  
ración solicitudes de asesores a  
corto plazo a medida que sean ne-  
cesarios para llevar a cabo los ob-  
jetivos del proyecto.

The USAID will continue to pro-  
vide the services of a full-time  
Senior Customs Advisor from the  
U.S. Bureau of Customs. (\$18,000  
per annum). The USAID will also  
consider requests for short-time  
advisors as may be needed to  
carry out the objectives of the  
project.

B. Materiales

B. Commodities

La USAID proporcionará \$6,500  
de los fondos de este año fiscal  
para la compra de equipo destina-  
do a la aplicación de la ley,  
para la Sección de Investigacio-  
nes y equipo de oficina y mobi-  
liario para la Dirección General.

The USAID will provide \$6,500  
from this fiscal year's funds  
for the purchase of law enforce-  
ment equipment for the Investi-  
gations Section and office equip-  
ment and furnishings for the  
Dirección General.

C. Adiestramiento

C. Training

Se proporcionará adiestramiento  
para los Investigadores Aduanales  
por la División de Ayuda a Aduanas  
Extranjeras de la Dirección  
Nacional de Aduanas de los Estados  
Unidos.

Training for the Customs In-  
vestigators will be provided by  
the Division of Foreign Customs  
Assistance of the U.S. Bureau  
of Customs, in Washington, D.C.

D. Misceláneo

D. Miscellaneous

Hasta un máximo de \$53,000 del  
presupuesto del Fondo de Fideico-  
miso del Gobierno de Costa Rica/  
AID para el Proyecto Aduanero po-  
drá utilizarse para cubrir costos

Up to \$53,000 from the GOCP/AID  
Trust Fund Budget for the Customs  
Project may be used to cover  
miscellaneous costs.

misceláneos  
For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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PROJECT AGREEMENT

BETWEEN AID AND

The Min. of Finance & OFIPLAN  
Agencies

MINISTRY OF THE GOVERNMENT OF  
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Administración y Planificación (Proyec-  
to Aduanal)-Development Planning &  
Administration (Customs)

V. NATURALEZA DE LA CONTRIBU-  
CION DEL GOBIERNO DE COSTA  
RICA

V. NATURE OF COSTA RICAN  
CONTRIBUTION

A. Personal

A. Personnel

El Gobierno de Costa Rica ha pro-  
porcionado los servicios a tiempo  
completo de un alto funcionario  
como Director General de Aduanas  
Adjunto para efectuar el Programa  
de Reforma. Además a otros fun-  
cionarios aduanales se les asig-  
narán responsabilidades en la  
realización de los sub-proyectos.

The GOCR has provided the full-  
time services of a Senior Level  
official as the Director General  
de Aduanas ~~Sub-Director~~ (Sub-Director)  
to accomplish the Customs reform.  
In addition, other customs of-  
ficials will be assigned respon-  
sibilities in carrying out sub-  
projects.

B. Reparaciones e Innovaciones  
en las Instalaciones Aduanales

B. Repairs and Renovations of  
Customs Facilities

En relación con el sub-proyecto E,  
el Gobierno de Costa Rica ha presu-  
puestado \$380,000 para reparaciones  
de las instalaciones aduanales en  
Puntarenas. Se ha aprobado \$100,000  
en el presupuesto de 1968 para re-  
novar el espacio de las oficinas  
en la Aduana Principal.

In connection with sub-project E,  
the GOCR has put \$380,000 into re-  
pairs of customs facilities in  
Puntarenas. \$100,000 has been ap-  
proved in the 1968 budget to re-  
novate office space in the Aduana  
Principal in San José.

C. Adiestramiento

C. Training

El Gobierno de Costa Rica acuerda  
financiar el costo de viaje aéreo  
y sueldos de los becados que se  
adiestren en los Estados Unidos.

The GOCR agrees to finance the  
cost of air travel and salaries  
for participants trained in the  
United States.

VI. DISPOSICIONES ESPECIALES

VI. SPECIAL PROVISIONS

Cuando los fondos en moneda local  
propiedad de los EE.UU. no puedan  
ser proporcionados por la AID de  
otra manera, la AID proporcionará  
fondos en dólares para finan-  
ciar su parte de los gastos en  
moneda local relacionados al

To the extent that U.S.-owned  
local currencies are not other-  
wise made available by AID, AID  
will provide dollar funds for  
financing its share of the local  
currency costs related to the pro-  
ject under the terms established

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
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TITLE: \_\_\_\_\_



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CONTINUATION  
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ANNEX

**PROJECT AGREEMENT  
BETWEEN AID AND**

The Min. of Finance & OFIPLAN  
Agencias  
~~AN AGENCY OF THE GOVERNMENT OF~~  
Costa Rica

1. Project/Activity No.  
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Administration (Customs)

proyecto bajo los términos esta-  
blecidos en el Memorandum de  
Cumplimiento de la Carta Especial  
de Crédito firmado por ambos go-  
biernos y por el Banco Nacional  
de Costa Rica el ~~XXXXXX~~  
~~XXXX~~ 2 de mayo de 1968.

in the Special Letter of Credit  
Implementation Memorandum signed  
by both governments and the  
National Bank of Costa Rica on  
~~XXXXXX~~ May 2, 1968.

B. Las partes arriba indicadas  
acuerdan mutuamente llevar a  
cabo este proyecto de acuerdo con  
las disposiciones del Anexo de  
Provisiones Normales (Anexo A);  
el Anexo de Materiales Excedentes  
(Anexo B); el Anexo de provisio-  
nes Sobre Moneda Extranjera  
(Anexo C); y el Plan General de  
Trabajo (Anexo D); todos los cua-  
les van adjuntos.

B. The above-named parties also  
mutually agree to carry out the  
project in accordance with the  
terms and conditions set forth  
in the Standard Provisions Annex  
(Annex A); the Foreign Currency  
Standard Provisions Annex (Annex  
C); the Surplus Property Annex  
(Annex B); and the General Work  
Plan (Annex D), all of which  
are attached.

C. Transporte- El Gobierno de  
Costa Rica también acuerda pro-  
porcionar los fondos y servicios  
del personal necesario para efec-  
tuar el pronto desalmacenaje de  
las aduanas y el transporte por  
tierra de todos los artículos  
que se compran dentro de este  
convenio.

C. Transportation- The GOCP  
further agrees it will provide  
the funds and manpower to effect  
prompt customs clearance and in-  
land transportation of all com-  
modities purchased pursuant to  
this agreement.

D. Se puede presentar el caso en  
que los objetivos de este proyecto  
podrán adelantarse por medio del  
traspaso de artículos o equipo  
propiedad del Gobierno de los  
EE.UU. procedentes de alguna de  
las diversas fuentes de excedentes  
disponibles. Cuando dichos artícu-  
los o equipo puedan ser localizados  
y los mismos se determinen apropia-  
dos para la consecución de los ob-  
jetivos del proyecto, dichos tras-  
pasos quedan autorizados por este  
medio.

D. There may be instances in  
which the objectives of this  
project would be advanced by the  
transfer of U.S. government-owned  
excess personal property from one  
of the several sources of avail-  
ability. To the extent that  
items may be located and determ-  
ined appropriate to further the  
objectives of the project, such  
transfers are hereby authorized.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

**PROJECT AGREEMENT  
BETWEEN AID AND**

1. Project/Activity No.  
515-11-720-060

**PROAC  
CONTINUATION  
SHEET**

The Min. of Finance & OFIPLAN

2. Agreement No.  
AID-CR-138

3.  Original or  
Revision No. \_\_\_\_\_

**ANNEX** \_\_\_\_\_

Agencies  
AN AGENCY OF THE GOVERNMENT OF  
Costa Rica

3. Project/Activity Title  
Administración y Planificación (Proyecto Aduanal)-Development Planning & Administration (Customs)

HECHO EN DUPLICADO en los idiomas español e inglés el día 10 de JUNIO de 1968.

DONE IN DUPLICATE in both the Spanish and English languages on this 10 day of JUNE 1968.

POE LA OFICINA DE PLANIFICACION

FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT

Alberto Di Mare, Director

Robert B. Black, USAID Mission Director

POE EL MINISTERIO DE HACIENDA

Alvaro Hernández, Ministro

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

1300.1  
 (Rev. 6)  
 PROJ-AG

**PROJECT AGREEMENT**  
**BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND THE**  
**NATIONAL PLANNING OFFICE AND THE MINISTRY OF FINANCE**  
**AN AGENCY OF THE GOVERNMENT OF COSTA RICA**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

- PROJECT DESCRIPTION ANNEX A       FOREIGN CURRENCY STANDARD PROVISIONS ANNEX  
 STANDARD PROVISIONS ANNEX       SPECIAL LOAN PROVISIONS ANNEX

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

GENERAL AGREEMENT FOR TECHNICAL COOPERATION      DATE Dec 22/61

ECONOMIC COOPERATION AGREEMENT      DATE

(Other)      DATE

1. PROJECT/ACTIVITY NO. **515-11-720-060** ✓      PAGE 1 OF 1 PAGES

2. AGREEMENT NO. **AID-CR-172**      2. (a) ORIGINAL OR REVISION NO.

4. PROJECT/ACTIVITY TITLE  
**PLANIFICACION & ADMINISTRACION (Mejoramiento de las Aduanas)**  
**DEV. PLANNING & ADMINISTRATION (Customs Improvement)**

5. PROJECT DESCRIPTION AND EXPLANATION  
 (See Annex A attached)

3. AID APPROPRIATION SYMBOL **72-1101020**      7. AID ALLOTMENT SYMBOL **095-00-515-01-00-01**

*[Signature]*  
 J. von Stein  
 3-12-70

6. AID FINANCING	PREVIOUS TOTAL (A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
<input checked="" type="checkbox"/> DOLLARS <input type="checkbox"/> LOCAL CURRENCY				
(a) Total		21,600		21,600
(b) Contract Services		21,600		21,600
(c) Commodities				
(d) Other Costs				
9. COOPERATING AGENCY FINANCING - DOLLAR EQUIVALENT				
\$1.00=				
(a) Total		019,200 (\$2,887.22)		019,200 (\$2,887.22)
(b) Technical and other Services				
(c) Commodities				
(d) Trust Funds Other Costs		019,200 (\$2,887.22)		019,200 (\$2,887.22)

*[Signature]*  
 S. F. Hart

*[Signature]*  
 W. L. Nicholas  
 3/11/70

*[Signature]*  
 G. J. Graena

*[Signature]*  
 3/12/70

*[Signature]*  
 J. Poffus

10. SPECIAL PROVISIONS (See Additional Confirmation Circles, if Necessary)

Ver texto de este acuerdo que empieza en la página siguiente.

See text of this agreement beginning on the following page.

11. DATE OF ORIGINAL AGREEMENT <b>March 30, 1970</b>	12. DATE OF THIS REVISION <b>March 30, 1970</b>	13. ESTIMATED FINAL CONTRIBUTION DATE <b>June 30, 1971</b>
14. FOR THE COOPERATING GOVERNMENT OF AGENCY <i>[Signature]</i> <b>Miguel A. Rodríguez</b> DIRECTOR/Ministro, OEIPLAN		15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT <i>[Signature]</i> <b>Lawrence E. Harrison</b> DATE: <b>3-30-70</b> TITLE: <b>USAID Mission Director</b>

**Oscar Barahona S., Ministro de Hacienda**

**PROJECT AGREEMENT**  
BETWEEN AID AND the  
National Planning Office and  
the Ministry of Finance

AN AGENCY OF THE GOVERNMENT OF  
**COSTA RICA**

1. Project/Activity No.  
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**PLANIFICACION & ADMINISTRACION--(Mejora-  
miento de las Aduanas) -- DEV. PLANNING &  
ADMINISTRATION--(Customs Improvement)**

**I. INTRODUCCION**

De acuerdo con el Convenio General para la Ayuda Económica, Técnica y de Asuntos Afines entre los Gobiernos de la República de Costa Rica y de los Estados Unidos de América firmado el 22 de diciembre de 1961 y ratificado por la Asamblea Legislativa el 18 de julio de 1962, la Agencia para el Desarrollo Internacional (en adelante llamada AID y que también comprenderá cualquier agencia componente o que la suceda) representada por el Director de la Misión de la Agencia para el Desarrollo Internacional en Costa Rica (en adelante llamada "USAID"); Lawrence E. Harrison, la Oficina de Planificación (en adelante llamada "OFIPLAN") representada por su Director, Dr. Miguel A. Rodríguez y el Ministerio de Hacienda (en adelante llamado "el Ministerio") representado por el Ministro, Lic. Oscar Barahona B., acuerdan por este medio acatar las disposiciones que aparecen a continuación:

**II. ANTECEDENTES**

El Gobierno de Costa Rica está buscando seriamente soluciones a los problemas fiscales que han venido aquejando al país en los últimos años. A pesar de que el aumento continuo en las importaciones libres de impuestos procedentes de los compañeros miembros del MCCA y a pesar de que las exoneraciones dentro de la Ley de Desarrollo Industrial han contribuido a reducir la proporción de ingresos del Gobierno por concepto de cobros aduanales, los derechos a las importaciones todavía constituyen la cuarta parte del ingreso

**I. INTRODUCTION**

In accordance with the General Agreement for Economic, Technical and Related Assistance between the Governments of the Republic of Costa Rica and the United States of America signed December 22, 1961, and ratified by the Legislative Assembly on July 18, 1962, the Agency for International Development (hereinafter referred to as "AID" and also comprehending any successor or component agency) represented by the Director of the United States Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID"); Lawrence E. Harrison, the National Planning Office (hereinafter referred to as "OFIPLAN") represented by its Director, Miguel A. Rodríguez and the Ministry of Finance (hereinafter referred to as "the Ministry") represented by its Minister Oscar Barahona, hereby agree to the conditions contained in the sections which follows:

**II. BACKGROUND**

The Government of Costa Rica is seriously seeking solutions to the fiscal problems which have beset the country in recent years. Although the steady increase of duty-free imports from Costa Rica's partners in the CACM and the exonerations of duties under the Industrial Incentive Law have continued to reduce the proportion of the GOCR revenue represented by customs collections, duties on imports still constitute a fourth of the total government income and are

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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TITLE: \_\_\_\_\_



PROAG  
CONFIRMATION  
SHEET

AGENCY

PROJECT AGREEMENT  
BETWEEN AID USER  
National Planning Office and  
the Ministry of FinanceAN AGENCY OF THE GOVERNMENT OF  
COSTA RICA1. Project/Activity No.  
515-11-720-060

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2. Agreement No.  
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Revision No. \_\_\_\_\_3. Project/Activity Title  
PLANIFICACION & ADMINISTRACION-(Mejora-  
miento de las Aduanas) -- DEV. PLANNING &  
ADMINISTRATION-(Customs Improvement)

no total del Gobierno y son por sí solos la  
fuente de ingresos mayor que tiene el Gobier-  
no.

Además de lo anterior, la insuficiencia de  
las instalaciones y la organización portua-  
rias, unidas a la ineficiencia de las operacio-  
nes aduaneras, representan serios obstácu-  
los al comercio internacional en un país del  
cual, un informe presentado por la Adminis-  
tración Marítima del Departamento de Co-  
mercio de los EE UU dice, "... tal vez en  
ningún lugar del mundo exista un país que de-  
penda más de la buena operación de sus puer-  
tos marítimos para su bienestar económico  
que Costa Rica..."

El Ministerio de Hacienda del Gob. de C.R.  
así como también organizaciones privadas y  
públicas interesadas en el comercio interna-  
cional han percibido la urgencia de mejoras  
drásticas y concretas en las operaciones por-  
tuarias y aduaneras si es que se va a evitar  
un serio daño a la economía nacional. Como  
resultado de una serie de seminarios nacio-  
nales organizados por el Ministerio de Ha-  
cienda y con la asistencia de las principales  
entidades gubernamentales interesadas y re-  
presentantes del sector privado se acordaron  
19 resoluciones destinadas a lograr solucio-  
nes al problema portuario a corto y largo pla-  
zo. Estas resoluciones incluyen el 90% de  
las recomendaciones hechas en 1967 por un  
informe de la USAID sobre el Servicio de A-  
duanas de Costa Rica, el cual sirvió como ba-  
se para los anteriores Acuerdos de Proyecto  
dentro del Programa de Aduanas de la USAID.  
Juntos forman un bien ordenado plan de tra-  
bajo para amplias mejoras en las operacio-  
nes aduaneras y portuarias.

the largest single source of government  
revenue.

Additionally, the inadequacy of port in-  
stallations and organizations, coupled  
with inefficient customs operations, are  
producing serious deterrents to interna-  
tional trade in a country of which a re-  
port made by the Maritime Administra-  
tion of the U. S. Department of Com-  
merce states, "... perhaps nowhere in  
the world is a country more dependent  
on the successful operation of its sea-  
ports for its economic welfare than is  
Costa Rica..."

The GOGR Ministry of Finance and  
private and public organizations con-  
cerned with international trade have  
come to perceive the urgency of drastic  
and concrete improvements in port and  
customs operations if serious economic  
damage to the national economy is to be  
avoided. A series of national seminars  
organized by the Ministry of Finance  
and attended by the principal concerned  
government agencies and representatives  
of the private sector has produced agree-  
ment on 19 resolutions designed to bring  
about for short and long-range solutions  
to port problems. These resolutions  
include 90% of the recommendations  
made in the 1967 USAID report on the  
Costa Rican Customs Service, which has  
served as the basis for previous PRO/Ag  
of the USAID Costa Rican Customs Proj-  
ect. Together, they form a well ordered  
work plan for extensive improvement of  
customs and port operations.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_



**PROJECT AGREEMENT**

**BETWEEN AID AGENCY  
National Planning Office and  
the Ministry of Finance**

**AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.  
**515-11-720-060**

2. Agreement No.  
**AID-CR-172**

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title  
**PLANIFICACION & ADMINISTRACION-(Mejora-  
miento de las Aduanas) --- DEV. PLANNING &  
ADMINISTRATION-(Customs Improvement)**

**II. OBJETIVO**

El objetivo del Gobierno de los EE UU al proporcionar la ayuda técnica que se indica en este Acuerdo es, ayudarle al Gobierno de Costa Rica a poner en práctica las resoluciones del Seminario Nacional de Problemas Aduaneros y Portuarios que se refieran a, o que afecten, las operaciones de la Dirección de Aduanas. Dichas resoluciones son las siguientes:

Resolución I -- Reparar y mejorar las facilidades y equipo de las aduanas.

Resolución II -- Sacar de las bodegas y facilidades aduanales, la mercadería abandonada y el equipo inservible.

Resolución III -- Establecer una sola entidad que maneje toda la mercadería dentro y fuera de aquellas bodegas aduanales que no estén manejadas por la Autoridad Portuaria, utilizando métodos modernos de manejo de materiales.

Resolución IV -- Establecer un programa de prevención de incendios en todas las bodegas y otras facilidades aduanales.

Resolución V -- Organizar una fuerza laboral que mantenga las bodegas en orden.

Resolución VI -- Aumentar las tarifas de almacenaje con el propósito de convertir las bodegas de bodegas de almacenaje a bodegas transitorias.

**III. OBJECTIVE**

The objective of the United States Government in providing the technical assistance outlined in this Agreement is to assist the Government of Costa Rica execute those resolutions of the National Seminar on Customs and Port Problems which are concerned with or which affect the operation of the GOCR Customs Service. Those resolutions are as follows:

Resolution I -- To repair and improve customs facilities and equipment.

Resolution II -- To remove abandoned merchandise and unserviceable equipment from the customs warehouses and facilities.

Resolution III -- To establish a single agency which will handle all merchandise into, within and out of those customs warehouses not operated by the Port Authority, using modern materials-handling methods.

Resolution IV -- To establish a fire prevention program throughout the customs warehouses and other facilities.

Resolution V -- To set up a labor force which can keep customs warehouses in good order.

Resolution VI -- To increase warehouse storage rates with the goal of changing customs warehouses from storage warehouses to transit warehouses.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

**PROJECT AGREEMENT**  
BETWEEN AID AGENCIES  
**National Planning Office and  
the Ministry of Finance**

AN AGENCY OF THE GOVERNMENT OF  
**COSTA RICA**

1. Project/Activity No.  
**515-11-720-060**

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2. Agreement No.  
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**PLANIFICACION & ADMINISTRACION-(Mejora-  
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ADMINISTRATION-(Customs Improvement)**

**Resolución VII - Aumentar el uso de despacho directo de cierta carga de los muelles a las aduanas destinatarias.**

**Resolution VII - To increase the employment of direct dispatch of certain cargoes from docks to customhouses of destination.**

**Resolución VIII - Simplificar los procedimientos para recibo de mercancía en las aduanas.**

**Resolution VIII - To simplify procedures for customs receipt of merchandise.**

**Resolución IX - Aumentar el uso de almacenes de depósito por parte de los importadores y sus agentes.**

**Resolution IX - To expand the use of bonded warehouses by importers and their agents.**

**Resolución X - Simplificar los procedimientos aduanales en general a fin de lograr el máximo de eficiencia y crear un balance razonable entre el control fiscal y el servicio al público.**

**Resolution X - To simplify customs procedures generally in order to attain maximum efficiency and to create a reasonable balance between fiscal control and service to the public.**

**Resolución XI - Trabajar para lograr que se aflojen un poco las disposiciones de CAUCA/RECAUCA que prohíben cualquier cambio en un artículo que llegue a la aduana una vez haya sido aceptado por las autoridades aduaneras.**

**Resolution XI - To work toward a relaxation of the CAUCA/RECAUCA provisions prohibiting any change in a customs entry after it has been accepted by the customs authorities.**

**Resolución XII - Reorganizar el Servicio General de Aduanas a fin de cumplir con los requisitos de CAUCA y RECAUCA.**

**Resolution XII - To reorganize the GOCR Customs Service to comply with CAUCA and RECAUCA requirements.**

**Resolución XIII - Elevar los requisitos de admisión para puestos en el Servicio de Aduanas y formular programas de adiestramiento para los empleados aduaneros.**

**Resolution XIII - To raise entrance requirements for positions in the Customs Service and to formulate training programs for customs employees.**

**Resolución XIV - Reestructurar las fuerzas de control de contrabando bajo la jurisdicción del Ministerio de Hacienda a fin de que disminuyan el contrabando y el**

**Resolution XIV - To restructure the contraband control forces under the jurisdiction of the Ministry of Finance in order to decrease smuggling.**

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_



**PROJECT AGREEMENT**

**BETWEEN AID FROM  
The National Planning Office and  
the Ministry of Finance**

**AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.  
**515-11-720-060**

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miento de las Aduanas) --- DEV. PLANNING &  
ADMINISTRATION-(Customs Improvement)**

fraude.

**Resolución XV - Redefinir y hacer efectivos los requisitos para conceder licencias a los agentes aduanales, y establecer tarifas standard por sus servicios.**

**Resolución XVI - Proceder con los planes para reasentar la Aduana Principal en un nuevo edificio en una zona menos congestionada.**

**Resolución XVII - Trabajar para que se logre eliminar el privilegio de permitir que mercancía destinada a otras aduanas se quede indefinidamente en el punto de llegada sin pagar tarifas de almacenaje.**

(Las resoluciones XVIII y XIX se refieren a la creación de una Autoridad Portuaria Nacional y de cuasi-autoridades portuarias mientras tanto, las cuales entre otras ventajas, liberará a las aduanas de tener que manejar las bodegas en las dos ciudades portuarias, y concentrará la responsabilidad del cuidado de la mercancía desde el momento en que llega hasta que es recibida por el destinatario, en una agencia.)

**IV. NATURALEZA DE LA CONTRIBUCION DE LOS EE UU**

A. Personal - \$21,600.

La USAID proporcionará los servicios, a tiempo completo, de un Asesor de Aduanas al nivel más alto, del U. S. Bureau of Customs el cual será financiado dentro de este proyecto durante el Año Fiscal de los EE UU que

gling and fraud.

**Resolution XV - Redefine and place into effect requirements for licensed customs brokers, and establish standard brokerage charges.**

**Resolution XVI - To proceed with plans for relocating the Aduana Principal in a new facility in a less congested area.**

**Resolution XVII - To work toward the elimination of the privilege of allowing merchandise destined to other customhouses to remain indefinitely in the port of arrival without the payment of storage charges.**

(Resolutions XVIII y XIX have to do with the creation of a National Port Authority and temporary quasi-port authorities in the interim, which among other advantages, will release the customs from the operation of the warehouses in the 2 port cities, and concentrate the responsibility for the safe keeping of merchandise from the time it arrives until it is received by the consignee, in one agency.)

**IV. NATURE OF THE U. S. CONTRIBUTION**

A. Personnel - \$21,600.

The USAID will provide the services of a full-time Senior Customs Advisor from the U. S. Bureau of Customs who will be funded under this project in the U. S. Fiscal Year beginning July 1, 1969.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

**PROJECT AGREEMENT**  
BETWEEN AID AGENCY the  
**National Planning Office and**  
the **Ministry of Finance**

AN AGENCY OF THE GOVERNMENT OF  
**COSTA RICA**

1. Project/Activity No.  
**515-11-720-060**

2. Agreement No.  
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3.  Original or  
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3. Project/Activity Title  
**PLANIFICACION & ADMINISTRACION (Mejora-  
miento de las Aduanas) --- DEV. PLANNING &  
ADMINISTRATION (Customs Improvement)**

comienza el 1 de julio de 1969. Los fondos  
para este propósito fueron reservados por  
medio del PIO/T 515-060-2-00001.

Funds for this purpose were reserved  
under PIO/T 515-060-2-00001.

**B. Misceláneos**

**B. Miscellaneous**

Hasta un máximo de \$19,200 del presupon-  
to de Fondos de Fideicomiso GOCR/AID pa-  
ra el proyecto aduanero serán utilizados pa-  
ra cubrir gastos misceláneos.

Up to \$19,200 from the GOCR/AID  
Trust Fund Budget for the Customs  
Project may be used to cover miscella-  
neous costs.

**V. NATURALEZA DE LA CONTRIBUCION  
DE COSTA RICA**

**V. NATURE OF COSTA RICAN CON-  
TRIBUTION**

**A. Personal**

**A. Personnel**

El Gob. de CR proporcionará los servicios  
de un Sub-Director General de Aduanas el  
cual servirá como contraparte al asesor de  
aduanas de la USAID una de cuyas responsabi-  
lidades primordiales será el continuar las  
actuaciones porque se toman a cabo las reso-  
luciones relacionadas con las aduanas proce-  
nientes del Primer Seminario Nacional sobre  
Problemas Portuarios y Aduanales, y de  
cualesquiera otras resoluciones similares  
que se tomen en conferencias futuras.

The GOCR will provide the services of  
a Sub-Director General of Customs who  
will serve as a counterpart for the US-  
AID Customs Project Advisor and who  
will have, as one of his primary respon-  
sibilities, the continuing prosecution of  
the customs related resolutions of the  
First National Seminar on Customs and  
Port Problems, and of any similarly  
related resolutions issued by future  
seminars.

Además, a otros funcionarios aduanales se  
les asignarán responsabilidades cuando sea  
necesario para promover los anteriores ob-  
jetivos.

In addition, other customs officials will  
be assigned responsibilities as may be  
necessary to advance the foregoing aims.

**B. Apoyo Presupuestario**

**B. Budgetary Support**

El Gob. de CR proporcionará fondos suficien-  
tes para hacer posible la exitosa realización  
de las anteriores resoluciones.

The GOCR will provide sufficient funds  
to make feasible the successful imple-  
mentation of the foregoing resolutions.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

**PROJECT AGREEMENT**  
BETWEEN AID XXIX the  
**National Planning Office and**  
**the Ministry of Finance**

AN AGENCY OF THE GOVERNMENT OF  
**COSTA RICA**

1. Project/Activity No.  
**515-11-720-060**

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2. Agreement No.  
**AID-CR-172**

3.  Original or  
Revised No. \_\_\_\_\_

3. Project/Activity Title  
**PLANIFICACION & ADMINISTRACION-(Mejora-**  
**miento de las Aduanas) --- DEV. PLANNING &**  
**ADMINISTRATION-(Customs Improvement)**

**VI. DISPOSICIONES ESPECIALES**

**VI. SPECIAL PROVISIONS**

A. La USAID y la dependencia o dependencias del Gob. de CR responsables de la realizaci3n de las disposiciones de este acuerdo trabajar3n en estrecha colaboraci3n en cualquier problema inusitado o diferente que no haya sido previsto en este acuerdo se r3 resuelto en conversaci3n entre el personal correspondiente del Gob. de CR y de la USAID.

A. USAID and the appropriate division or divisions of the GOCR responsible for carrying out the provisions of this agreement shall work in close cooperation and any unusual or different problem not anticipated in this agreement shall be resolved by conferences between proper personnel of the GOCR and the USAID.

B. Cuando los fondos en moneda local propiedad de los Estados Unidos no puedan ser proporcionados por AID de otra manera, la AID proporcionar3 fondos en d3lares para financiar su parte de los gastos en moneda local relacionados al proyecto.

B. To the extent that US-owned local currencies are not otherwise made available by AID, AID will provide dollar funds currency for financing its share of the local currency costs related to the project.

C. Las partes arriba mencionadas acuerdan mutuamente llevar a cabo este proyecto de acuerdo con las estipulaciones que aparecen en el Anexo de Provisiones Normales que va adjunto.

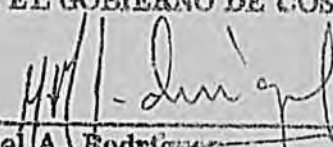
C. The above-named parties also mutually agree to carry out the project in accordance with the terms set forth in the Standard Provisions Annex attached.


HECHO EN DUPLICADO en los idiomas espa3ol e ingl3s el d3a 30 de marzo de 1970.

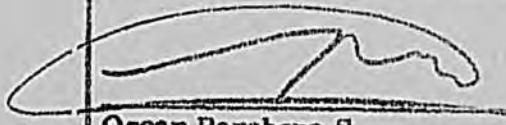
DONE IN DUPLICATE in both the Spanish and English languages on this 30th day of March 1970.

POR EL GOBIERNO DE COSTA RICA

FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT

  
Miguel A. Rodriguez  
Director/Ministro, OFIPLAN

  
Lawrence E. Harrison  
Mission Director

  
Oscar Barahona S.  
Ministro de Hacienda

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_



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**PROJECT AGREEMENT**  
**BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND**  
**THE MINISTRY OF FINANCE, AND THE PLANNING OFFICE**  
**AN AGENCY OF THE GOVERNMENT OF COSTA RICA**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

- PROJECT DESCRIPTION ANNEX A       FOREIGN CURRENCY STANDARD PROVISIONS ANNEX  
 STANDARD PROVISIONS ANNEX       SPECIAL LOAN PROVISIONS ANNEX

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

GENERAL AGREEMENT FOR TECHNICAL COOPERATION      DATE **Dec. 22/61**

ECONOMIC COOPERATION AGREEMENT      DATE

(other)      DATE

8. AID FINANCING		PREVIOUS TOTAL (A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
<input type="checkbox"/> DOLLARS	<input type="checkbox"/> LOCAL CURRENCY				
(a) Total			35,100		35,100
(b) Contract Services (PARA)			33,000		33,000
(c) <del>Contract Services</del> Payments			2,100		2,100
(d) Other Costs					
9. COOPERATING AGENCY FINANCING - DOLLAR EQUIVALENT					
91.00=					
(a) Total			6,021		6,021
(b) Technical and other Services			3,000		3,000
(c) Commodities					
(d) Other Costs Trust Funds			3,021		3,021

10. SPECIAL PROVISIONS (Use Additional Continuation Sheets, if Necessary)

Ver texto de este acuerdo que empieza en la página siguiente.

See text of this agreement beginning on the following page.

11. DATE OF ORIGINAL AGREEMENT **August 27, 1970**      12. DATE OF THIS REVISION **August 27, 1970**      13. ESTIMATED FINAL CONTRIBUTION DATE **June 30, 1971**

14. FOR THE COOPERATING GOVERNMENT OR AGENCY  
 Signature: Oscar Barahona S.  
 TITLE: **Ministro de Hacienda**

15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT  
 Signature: Lawrence E. Harrison  
 TITLE: **USAID Mission Director**      DATE: **8-27-70**

Marcelo A. Lopez  
**Director OFIPLAN**

J. W. von Stein

S. F. Hart

P. M. Kreis

D. G. Greene

E. Porras

PROAS  
CONTINUATION  
SHEET

AMBERX

**PROJECT AGREEMENT  
BETWEEN AID AND**

**The Ministry of Finance and OFIPLAN**

**AS AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.  
**515-11-720-060**

2. Agreement No.  
**AID-CR-181**

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title  
**PLANIFICACION & ADMINISTRACION (Mejora-  
miento de las Aduanas) -- DEV. PLANNING &  
ADMINISTRATION (Customs Improvement)**

**I. INTRODUCCION**

De acuerdo con el convenio General para la Ayuda Económica, Técnica y de Asuntos Afines entre los Gobiernos de la República de Costa Rica y de los Estados Unidos de América firmado el 22 de diciembre de 1961 y ratificado por la Asamblea Legislativa el 18 de julio de 1962, el Gobierno de los Estados Unidos representado por el Director de la Misión de la Agencia para el Desarrollo Internacional en Costa Rica (en adelante llamada "USAID") Lawrence E. Harrison, la Oficina de Planificación (en adelante llamada "OFIPLAN") representada por su Director, Marco A. López y el Ministerio de Hacienda (en adelante llamado "el Ministerio") representado por el Ministro, Oscar Barahona, acuerdan por este medio acatar las disposiciones que aparecen a continuación:

**II. ANTECEDENTES**

El Acuerdo de Proyecto AID-CR-172 de fecha 30 de marzo de 1970, proporciona un análisis de antecedentes que se aplica también a este acuerdo. El propósito de este acuerdo es el de extender los servicios de asesoría de la USAID por un período adicional de 12 meses.

**III. OBJETIVOS**

Tal y como lo acordó el Director General de Aduanas, la asesoría de la USAID estará dirigida hacia las siguientes actividades específicas:

For the Cooperating Government or Agency

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

**I. INTRODUCTION**

In accordance with the General Agreement for Economic, Technical and Related Assistance between the Government of the Republic of Costa Rica and the United States of America signed December 22, 1961, and ratified by the Legislative Assembly on July 18, 1962, the U. S. Government represented by the Director of the Agency for International Development Mission to Costa Rica (hereinafter referred to as "USAID") Lawrence E. Harrison, the National Planning Office (hereinafter referred to as "OFIPLAN") represented by its Director, Marco A. López A. and the Ministry of Finance (hereinafter referred to as "the Ministry") represented by its Minister Oscar Barahona, hereby agree to the conditions contained in the sections which follow.

**II. BACKGROUND**

Project Agreement AID-CR-172, dated March 30, 1970, provides applicable background analysis. The purpose of this Agreement, is to extend USAID advisory services for an additional 12 months.

**III. OBJECTIVES**

As agreed to by the Director General of Customs, USAID advisory assistance will be directed toward the following, specific activities:

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

PROAS  
CONTINUATION  
SHEET

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**PROJECT AGREEMENT  
BETWEEN AID AGENCIES**

**The Ministry of Finance and OFIPLAN**

**AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.  
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**PLANIFICACION & ADMINISTRACION (Mejora-  
miento de las Aduanas) -- DEV. PLANNING &  
ADMINISTRATION (Customs Improvement)**

**A. Desarrollo de Mejores Bodegas Aduana-  
les y Manejo de Mercadería**

El movimiento de mercadería que pa-  
sa por las bodegas aduanales, es el  
punto clave de las mejoras para resolver  
la congestión portuaria. La carga que se  
desembarca más rápidamente de lo que  
se maneja en tránsito por medio del sis-  
tema de almacenaje ha venido a acrecen-  
tar el problema portuario. Las actuales  
acumulaciones requieren que se tomen  
medidas para (1) llevar a cabo la remo-  
ción y/o venta de mercancía que ha per-  
manecido bajo custodia aduanal por más  
de 60 días; (2) aumentar las tarifas de al-  
macenamiento a fin de estimular el desal-  
macenaje puntual de importaciones a las  
bodegas aduanales; (3) comprar el equipo  
que se necesita para el manejo de la mer-  
cadería, incluyendo el uso de paletas pa-  
ra cargar y en las operaciones de las bo-  
degas; y (4) reorganizar las bodegas adua-  
nales para introducir sistemas de inven-  
tario por localización, nuevos planes, pa-  
sillos y mejoras en el sistema de seguri-  
dad de las aduanas. La USAID ha propor-  
cionado un especialista a corto plazo pa-  
ra determinar las necesidades de equipo  
de manejo y paletas para la mercadería;  
sin embargo, el asesor residente conti-  
nuará trabajando con las aduanas en la fa-  
se de ejecución de este programa y donde  
fuera necesario, la USAID también pro-  
porcionará servicios a corto plazo de un  
especialista en bodegas aduanales. La  
colaboración con las autoridades portua-  
rias provisionales (y con una nueva auto-  
ridad nacional cuando se establezca)  
también se llevará a cabo con el fin de

**A. Development of Improved Customs  
Warehouse and Merchandise Handling**

The flow of merchandise through cus-  
toms warehouses is a key to improve-  
ments in clearing up port congestion.  
Cargo unloaded more rapidly than can be  
handled by transit through the warehouses  
system has added to the port problem.  
Present accumulations require that steps  
be immediately taken to (1) implement re-  
moval and/or sale of merchandise which  
has been in customs custody for more than  
60 days; (2) increase warehouse charges  
to encourage prompt clearance of importa-  
tions to bonded warehouses; (3) procure  
needed merchandise handling equipment,  
including use of palletization in loading  
and warehouse storage operations; and (4)  
reorganize customs warehouses to intro-  
duce locator inventory systems, new lay-  
out, aisles, and warehouse security im-  
provements. In addition, new customs  
inspection procedures need to be initiated  
such as greater use of spot checking in lieu  
of 100% examination, and the application of  
percentage weighing practices. USAID  
has already provided a TDY specialist in  
determining port handling equipment and  
palletization needs; however, the resident  
advisor will continue to work with customs  
in the implementation phase of this prog-  
ram and, where required, USAID will also  
provide the services of a TDY customs  
warehouse specialist. Collaboration with  
the provisional port authorities (and a new  
national authority once established) will  
also be carried out to effect coordination  
between customs and the ports in the area  
of merchandise flow and storage.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

PROGAS  
CERTIFICATION  
SHEET

**PROJECT AGREEMENT  
BETWEEN AID AGENCIES**

**The Ministry of Finance and OFIPLAN**

**AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.  
**515-11-720-060**

2. Agreement No.  
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miento de las Aduanas) -- DEV. PLANNING &  
ADMINISTRATION (Customs Improvement)**

coordinar entre las aduanas y los puertos todos los asuntos relacionados con la zona en la que se mueve y se almacena la mercadería.

**B. Reestablecimiento del Departamento de Supervisión**

La Dirección General de Aduanas, con la asesoría de la USAID, reestablecerá el Departamento de Supervisión, compuesto de las siguientes divisiones y teniendo las siguientes responsabilidades:

(1) División de Investigaciones: Esta división coordinará con el resguardo fiscal todos los asuntos relacionados con la prevención de la entrada ilegal de mercancías. También será responsable de coordinar los exámenes que se hagan dentro del país; investigar actos sospechosos de facturación fraudulenta y abuso de las exoneraciones; control de importación temporal de automóviles; efectuar investigaciones del personal; y llevar a cabo operaciones destinadas a limitar las actividades de contrabando.

(2) División de Auditoría: Esta División llevará a cabo auditorajes de las aduanas y las instalaciones de almacenaje y efectuará inspecciones especiales para asegurarse de que los procedimientos establecidos por el RECAUCA se están cumpliendo. También estará en cargada de revisar la uniformidad en los procedimientos en las instalaciones aduanales.

(3) División de Seguridad: Esta di-

**B. Re-establishment of the Department of Supervision**

The Direction General of Customs with the advisory assistance of the USAID will re-establish the Department of Supervision, composed of the following divisions and responsibilities:

(1) Investigations Division: This division will coordinate with the fiscal police (resguardo fiscal) in the prevention of illegal entry of merchandise. It will also be responsible for monitoring examinations made in the interior; investigate suspected acts of fraudulent invoicing and misuse of duty exemption privileges; control of temporary car imports; make personnel investigations; and conduct operations aimed at limiting contraband activities.

(2) Audit Division: This division will carry out audits of customshouses and warehouse installations and undertake special inspections to see that procedures set forth by RECAUCA are being fulfilled. It will also be charged with the task of reviewing uniformity of procedures by customs facilities.

(3) Security Division: This division

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_



**PROJECT AGREEMENT  
BETWEEN AID AND**

**The Ministry of Finance and OEIPLAN**

**AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.  
**515-11-720-060**

PAGE 5 OF 8 PAGES

2. Agreement No.  
**AID-CR-181**

3.  Original or  
Revision No. \_\_\_\_\_

3. Project/Activity Title  
**PLANIFICACION & ADMINISTRACION (Mejora-  
miento de las Aduanas) -- DEV. PLANNING &  
ADMINISTRATION (Customs Improvement)**

visión será responsable de salvaguardar la mercadería desde el momento en que se encuentra dentro de los límites del puerto hasta que salga de la custodia de la aduana. Esto incluirá la observación de los barcos antes y después de que han atracado; patrullaje de los lados exteriores de los barcos durante la operación de desembarque; prevención de daños innecesarios a la carga en el proceso de embarque; e introducción de procedimientos para eliminar el robo de mercadería bajo custodia de las aduanas.

will be responsible for safeguarding merchandise from the time it arrives within port limits until released from customs custody. This will include observation of vessels before and after they are secured to the dock; patrol of off-shore sides of vessels during unloading operations; prevention of unnecessary damage to cargo in loading process; and introduction of procedures to eliminate theft of merchandise in customs custody.

C. Mejorar el Funcionamiento del Departamento de Clasificación y Control de Tarifas

C. Improve Operations of the Department of Tariff Classification and Control

Este Departamento deberá mejorar su funcionamiento a fin de proporcionar a las aduanas y a la Dirección, información sobre la clasificación y valor correctos de la mercadería y la revisión de la mercadería que ingrese en las aduanas.

This Department must improve operations to furnish to field customhouses and the Directorate information on proper classification and value of merchandise and the review of processed customs entries.

Es de particular importancia el establecimiento de dos secciones bien definidas. Una, la sección de estudios, será responsable de formar archivos de clasificación y valores; manejará un laboratorio de pruebas; difundirá los reglamentos, procedimientos y aplicación uniforme de los procedimientos de ingreso a las aduanas; y llevará a cabo programas de adiestramiento para mejorar el personal aforador. La segunda, una sección de control, revisará las mercaderías que ingresen a las aduanas y los procedimientos para reajuste de las tarifas cuando se

Of particular importance is the establishment of two distinct sections. One, a studies section, shall be responsible for constructing classification and value files; operation of a testing laboratory; dissemination of rulings, procedures, and uniform application of customs entry procedures; and training programs to upgrade appraisement personnel. The second, a control section, will review customs entries and procedures for readjustment of charges where errors are discovered. It will also institute an improved system for the liquidation of customs entries.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_



**PROJECT AGREEMENT  
BETWEEN AID AND**

**The Ministry of Finance and OEIPLAN**

**AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.

515-11-720-060

PAGE 6 OF 8 PAGES

2. Agreement No.

AID-CR-181

2.  Original or

Revision No. \_\_\_\_\_

3. Project/Activity Title

**PLANIFICACION & ADMINISTRACION (Mejora-  
miento de las Aduanas) -- DEV. PLANNING &  
ADMINISTRATION (Customs Improvement)**

descubran errores en las mismas. También establecerá un mejor sistema para la liquidación de mercadería que entra a las aduanas, utilizando, donde sea posible modernos sistemas de computadoras para acumular los datos necesarios para acelerar cálculos y verificaciones. Con este fin, la Misión de la USAID se propone proporcionar un especialista en control y liquidación, por un período máximo de 2 meses para que diseñe un sistema mejorado de liquidación.

utilizing where possible modern ADP systems to accumulate required data and to accelerate calculations and verifications. Toward this end, the USAID Mission plans to provide a control and liquidation specialist for up to 2 months in the design of an improved liquidation system.

**IV. RESPONSABILIDADES Y COMPROMISOS**

**A. USAID acuerda:**

- (1) Proporcionar los servicios de un asesor aduanal de tiempo completo del Departamento de Aduanas de los EE UU así como un máximo de tres meses hombre de especialistas a corto plazo cuando se requieran durante el período de vigencia de este Acuerdo, para ayudar en la ejecución de los "Objetivos" del proyecto que se describen anteriormente.
- (2) Utilizar hasta \$20,000 del GOCR/USAID Fondo de Fideicomiso para 1970 para cubrir gastos locales y misceláneos del Proyecto de Aduanas. NOTA: Cuando los fondos en moneda local propiedad de los EE UU no puedan ser proporcionados por la USAID de otra manera, la USAID proporcionará fondos en dólares para financiar

**IV. RESPONSIBILITIES AND COMMITMENTS**

**A. USAID agrees to:**

- (1) Provide the services of a full-time customs advisor from the U.S. Bureau of Customs as well as up to 3 man-months of TDY customs specialists as required during the period of this Agreement to assist in the implementation of project "Objectives" described above.
- (2) Utilize up to \$20,000 from the GOCR/USAID Trust Fund for 1970 to cover local and miscellaneous costs of the Customs Project. NOTE: To the extent that US-owned local currencies are not otherwise available USAID will provide dollar financing for its share of the local currency costs related to the project.

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

**PROJECT AGREEMENT  
BETWEEN AIR MAIL**

**The Ministry of Finance and OFIPLAN  
AN AGENCY OF THE GOVERNMENT OF  
COSTA RICA**

1. Project/Activity No.  
**515-11-720-060**

PAGE 7 OF 8 PAGES

2. Agreement No.

3.  Original or  
Reference No.

**AID-CR-181**

2. Project/Activity Title

**PLANIFICACION & ADMINISTRACION (Mejora-  
miento de las Aduanas) --- DEV. PLANNING &  
ADMINISTRATION (Customs Improvement)**

su parte de los gastos en moneda local relacionados con el proyecto.

- (3) Cubrirá gastos de adiestramiento en los EE UU y en terceros países por un valor máximo de \$2,100 para adiestramiento de becados y programas de observación que se determinarán oportunamente.

- (3) Cover U. S. and third-country training costs not to exceed \$2,100 for participant training and observation programs to be determined.

**B. El GOCR acuerda:**

- (1) Proporcionar funcionarios aduanales de contraparte para los asesores aduanales de la USAID tanto el residente como los asesores a corto plazo que se financian por este medio.
- (2) Proporcionará suficientes recursos presupuestarios para llevar a cabo los objetivos del proyecto que se describen anteriormente.
- (3) Proporcionar apoyo administrativo a los asesores aduanales de la USAID incluyendo espacio para oficinas, y los servicios de un coordinador.

**B. The GOCR agrees to:**

- (1) Provide counterpart customs officials for the resident and TDY customs advisors financed by USAID herein.
- (2) Make available sufficient budgetary resources to carry out project objectives specified above.
- (3) Provide administrative support to the USAID customs advisor(s), including office space, and the services of a customs coordinator.

**V. DISPOSICIONES ESPECIALES**

A. La USAID y las divisiones correspondientes del GOCR que sean responsables de la ejecución de las disposiciones de este acuerdo trabajarán en estrecha colaboración y cualquier problema no anticipado en este acuerdo, se resolverá en

**V. SPECIAL PROVISIONS**

A. USAID and the appropriate division or divisions of the GOCR responsible for carrying out the provisions of this agreement shall work in close cooperation and any problem not anticipated in this agreement shall be resolved by

For the Cooperating Government or Agency

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

**PROJECT AGREEMENT**

STANDARD AID AGR.

1. Project/Activity No.

515-11-720-060

PAGE 8 OF 8 PAGES

2. Agreement No.

AID-CR-181

3.  Original or

Reproduction

The Ministry of Finance and OFFPLAN

GOVERNMENT OF  
COSTA RICA

Project/Activity Title  
**PLANIFICACION & ADMINISTRACION** (Improvement of the Aduanas) -- DEV. PLANNING & ADMINISTRATION (Customs Improvement)

entre el personal correspondiente del GOCHR y de la USAID.

conferences between appropriate personnel of the GOCHR and the USAID.

Las partes firmantes acuerdan mutuamente llevar a cabo este proyecto de acuerdo con las disposiciones del Anexo de Provisiones Normativas (copias del cual se encuentran disponibles en las oficinas de la USAID).

B. The parties hereto also mutually agree to carry out the project in accordance with the terms set forth in the Standard Provisions Annex (copies of which are available in the USAID office).


HECHO EN DUPLICADO en los idiomas español e inglés al día 27 de agosto de 1970.


DONE IN DUPLICATE in both the Spanish and English languages on this 27th day of August 1970.

FOR THE GOVERNMENT OF COSTA RICA

FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT

Oscar Hinchon B.  
Ministro de Hacienda

  
Lawrence E. HARRISON  
USAID Mission Director

  
Oscar Hinchon B.  
Ministro de Hacienda

For the Competing Government Agency

For the Agency for International Development

DATE: \_\_\_\_\_ BY: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

PRO AG

**PROJECT AGREEMENT**  
**BETWEEN THE DEPARTMENT OF STATE, AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND**  
**The Ministry of Finance and the National Planning Office**  
**AN AGENCY OF THE GOVERNMENT OF COSTA RICA**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

- PROJECT DESCRIPTION ANNEX A**     **FOREIGN CURRENCY STANDARD PROVISIONS ANNEX**  
 **STANDARD PROVISIONS ANNEX**     **SPECIAL LOAN PROVISIONS ANNEX**

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

- GENERAL AGREEMENT FOR TECHNICAL COOPERATION**    DATE: **Dec. 22, 1961**  
 **ECONOMIC COOPERATION AGREEMENT**    DATE: \_\_\_\_\_  
 (other)    DATE: \_\_\_\_\_

1. PROJECT/ACTIVITY NO. **515-11-720-060.02**    PAGE 1 OF 2 PAGES

2. AGREEMENT NO. **AID-CR-196**    3.  ORIGINAL SET  
 REVISION NO. \_\_\_\_\_

4. PROJECT/ACTIVITY TITLE  
**Planificación y Administración (Mejoramiento de la Aduana)**  
**Development Planning & Administration (Customs Improvement)**

5. PROJECT DESCRIPTION AND EXPLANATION  
 (See Annex A attached)

6. AID APPROPRIATION SYMBOL: **72-1121010**    7. AID ALLOTMENT SYMBOL: **295-50-515-00-69-21**

*JW Stein*  
*JW Stein*  
*D. Sayag*  
*A. Sayaguez*  
 7-20-71

8. AID FINANCING	9. PREVIOUS TOTAL (A)	10. INCREASE (B)	11. DECREASE (C)	TOTAL TO DATE (D)
(a) Total		39,700		39,700
(b) Contract Services (PASA)		36,700		36,700
(c) Participants		3,000		3,000
(d) Other Costs				
(e) Total		3,000		3,000
(f) Technical and other Services				
(g) Commodities				
(h) Other Costs, Trust Funds		3,000		3,000

*D. Sayag*  
*A. Sayaguez*  
 7-20-71  
*D. G. Gironne*  
*Roberto Pardo*  
 7/23/71

EPorran

Ver texto de este acuerdo que empieza en la página siguiente

See text of this agreement beginning on the following page

11. DATE OF SIGNATURE OF THIS AGREEMENT: **July 27, 1971**    DATE OF THIS REVISION: **July 27, 1971**    13. ESTIMATED FINAL CONTRIBUTION DATE: **June 30, 1972**

14. FOR THE GOVERNMENT OF COSTA RICA: *Claudio Alpizar*    15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT: *Peter M. Kreis*  
 SIGNATURE: **Claudio Alpizar**    DATE: **7-27-71**  
 TITLE: **Minister of Finance**    TITLE: **A. I. D. Affairs Officer**

AID 1200-1A (12-70)  PRO AG CONTINUATION SHEET  ANNEX	<b>PROJECT AGREEMENT</b> BETWEEN AID AND <b>the Ministry of Finance and          the National Planning Office</b>  AN AGENCY OF THE GOVERNMENT OF <b>COSTA RICA</b>	1. Project/Activity No. <b>515-11-720-080</b>	PAGE <u>2</u> OF <u>2</u> PAGES
		2. Agreement No. <b>AID-CR-198</b>	3. <input checked="" type="checkbox"/> Original or Revision No. _____
		3. Project/Activity Title <b>Planificación y Administración (Mejoramiento de          las Aduanas) -- Development Planning &amp; Adminis-          tration (Customs Improvement)</b>	

**I. DISPOSICIONES GENERALES**

- A. Este convenio es una continuación del Acuerdo de Proyecto AID-CR-181 del 27 de agosto de 1970, cuyas disposiciones se aplican al presente.
- B. Durante el Año Fiscal 1972 la AID proporcionará los servicios de un asesor en aduanas a tiempo completo, y asesores a corto plazo por un total de 4 meses hombre. Este asesoría tendrá un valor de \$36,700. También proporcionará adiestramiento por medio de becas por un valor de \$3,000.

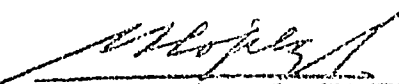
**II. FINANCIAMIENTO**

Los fondos que la AID proporciona por medio alcanzan un total para el Año Fiscal 1972 de \$39,700 y constituyen el último año de financiamiento por parte de AID dentro de este proyecto.

Hecho en duplicado, el 27 de julio de 1971.



Claudio Alpizar/  
Ministro de Hacienda



Marco A. López/  
Director, OFIPLAN

For the Cooperating Government or Agency

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_

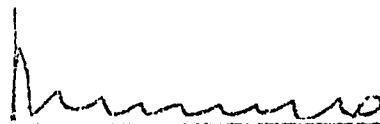
**I. GENERAL PROVISIONS**

- A. This agreement is a continuation of Project Agreement AID-CR-181 of August 27, 1970 whose provisions apply hereunder.
- B. During Fiscal Year 1972 AID will provide the services of one full-time customs advisor and short-term advisors for a total of 4 man months. These advisory services will have a cost of \$36,700. It will also provide participant training in the amount of \$3,000.

**II. FINANCING**

Funds provided heretofore by AID for Fiscal Year 1972 are in the amount of \$39,700 and they represent the last year of AID financing under this project.

Done in duplicate, on the 27th day of July, 1971.



Peter M. Kreis  
A.I.D. Affairs Officer

For the Agency for International Development

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
TITLE: \_\_\_\_\_



AID 1330-1  
10-001

PRO AG

**PROJECT AGREEMENT**  
**BETWEEN THE DEPARTMENT OF STATE AGENCY FOR INTERNATIONAL DEVELOPMENT (AID),**  
**AN AGENCY OF THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND**  
**THE MINISTRY OF FINANCE AND THE NATIONAL PLANNING OFFICE**  
**AN AGENCY OF THE GOVERNMENT OF COSTA RICA**

The above-named parties hereby mutually agree to carry out a project in accordance with the terms set forth herein and the terms set forth in any annexes attached hereto, as checked below:

1. PROJECT/ACTIVITY NO. **615-11-720-060.2** PAGE 1 OF 1 PAGES  
 2. AGREEMENT NO. **AID-CR-196** 2. ORIGINAL NO. \_\_\_\_\_  
 DIVISION NO. **9**

PROJECT DESCRIPTION ANNEX A  FOREIGN CURRENCY STANDARD PROVISIONS ANNEX  
 STANDARD PROVISIONS ANNEX  SPECIAL LOAN PROVISIONS ANNEX

3. PROJECT/ACTIVITY TITLE  
**DEVELOPMENT PLANNING & ADMINISTRATION**  
**Customs Improvement**

This Project Agreement is further subject to the terms of the following agreement between the two governments, as modified and supplemented:

4. PROJECT DESCRIPTION AND EXPLANATION  
 (See Annex B attached) **FY 1972**

JWvonStein

GENERAL AGREEMENT FOR TECHNICAL COOPERATION DATE **Dec, 22/61**

5. AID APPROPRIATION SYMBOL **72-1121010** 7. AID ALLOTMENT SYMBOL **295-54-515-00-69-21**

ECONOMIC COOPERATION AGREEMENT DATE \_\_\_\_\_

(other) DATE \_\_\_\_\_

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6. AID FINANCING

	PREVIOUS TOTAL (A)	INCREASE (B)	DECREASE (C)	TOTAL TO DATE (D)
(a) Total	32,585	600		33,185
(b) Contract Services (PASA)	30,400	800		31,000
(c) Participants	2,185			2,185
(d) Other Costs				

A. Sayagués  
6-20-72

7. COOPERATION/AGENCY FINANCING, US AID EQUIVALENT

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DeGreene

(a) Total 3,000

(b) Technical and other services

(c) Commodities

(d) Other costs 3,000

*[Handwritten signature]*  
E Porras

(e) Total 3,000

(f) Technical and other services

(g) Commodities

(h) Other costs 3,000

10. SPECIAL PROVISIONS (See Additional Attachments Sheet, if necessary)  
 Purpose of this amendment is to provide additional funds to cover PASA services through July 7, 1972. Final contribution date is amended accordingly.

11. DATE OF ORIGINAL AGREEMENT **July 27, 1971** 12. DATE OF THIS AMENDMENT **June 22, 1972** 13. ESTIMATED FINAL CONTRIBUTION DATE **July 7, 1972**

14. FOR THE GOVERNMENT OF COSTA RICA  
 SIGNATURE ON FILE  
 SIGNATURE **Claudio Alpizar** DATE \_\_\_\_\_  
 TITLE **Minister of Finance**

15. FOR THE AGENCY FOR INTERNATIONAL DEVELOPMENT  
 SIGNATURE *[Signature]* DATE \_\_\_\_\_  
 TITLE **A. I. D. Affairs Officer**

SIGNATURE ON FILE  
**Marco A. López**  
 Minister, Planning Office