



Organization of
American States



FEMCIDI Partnership for Development Fund
Building Integral Development in the Americas

MANUAL FOR THE EXECUTION OF FEMCIDI PROJECTS

FEMCIDI 2010 PROGRAMMING



I. IMPORTANT DATES AND DEADLINES:

a. *What is the project's execution period?*

- The project must be implemented by the deadlines indicated in the Main Body of the Execution Agreement, article 3.1.

b. *When must the signed Execution Agreement be submitted to the OAS?*

- The Executing Agency will have until the project starting date as stated in Article 3.1 of the Main Body of the Execution Agreement to submit the signed Execution Agreement to the OAS.

c. *When must the Execution Plan be submitted to the OAS?*

- The Executing Agency will have until the project starting date as stated in Article 3.1 of the Main Body of the Execution Agreement to submit the Execution Plan.

d. *When are the disbursements received?*

- The first disbursement will be issued once the Executing Agency has submitted to the OAS the signed Execution Agreement, a satisfactory Execution Plan, along with the Form "Official Designated by the Executing Agency" (Appendix VII), which needs to be filled out by each of the beneficiary countries that will receive financial resources
- The following disbursements will be issued once the Executing Agency has submitted a satisfactory Follow-up Report to the OAS corresponding to the activities executed with the previous disbursement and must coincide with the schedule presented in the Execution Plan
- Additionally, the disbursements to be made after the midpoint of the project lifecycle will also be subject to the approval by SEDI/IACD of the Midterm Report (Appendix VIII), defined in numeral I of Appendix I.



e. ***When must we begin implementing the project activities?***

- The implementation of activities may begin as soon as the Execution Plan is approved and the Executing Agency has received the funds of the First Disbursement. The Deadline to begin implementing the project is stated in article 3.2.3 of the Main Body of the Execution Agreement. The following steps are considered the beginnings of project implementation the obligation (signed contracts etc.) or the actual expenditure of the resources of the contribution for activities approved in the Execution Plan.

f. ***What happens if the implementation of activities does not begin by the established deadline?***

- The project will be cancelled and the funds paid back into FEMCIDI.

g. ***When should the Follow-up and Midterm Reports be submitted?***

- There are no set dates to submit the Follow-up Reports. A Report is sent to the OAS Office in the country or directly to OAS Headquarters, if there is no OAS office in the country, **once some of the activities have been executed and at least 50% of the funds have been spent or firmly obligated for the corresponding period.**
- The last Follow-up Report however, must be submitted **sufficiently in advance of the Execution Deadline** to allow for the project to receive the funds of the last disbursement and **all the activities must be completed by the set date in article 3.1 of the Main Body of the Execution Agreement.**

h. ***When should the Final Report be submitted?***

- The Final Report must be submitted to the OAS, at the latest, a month after the end date of the project, stated in article 3.1 of the Main Body of the Execution Agreement.



i. ***What happens with unused funds?***

- FEMCIDI resources that have not been spent by the end date of the project as stated in article 3.1 of the Main Body of the Execution Agreement must be returned to OAS Headquarters no later than a month after the end date. If the Executing Agency does not return these funds, it will not be eligible to receive new funding from FEMCIDI.

II. **IMPLEMENTATION INSTRUMENTS:**

1. ***EXECUTION AGREEMENT***

- The projects are administered through an **Execution Agreement**:
 - They receive funds in **3 disbursements** per year and must submit an Execution Plan for the first disbursement and **Follow-up Report for the following**. Also, by the midpoint of the project life cycle, a Midterm Report (Appendix VIII) must be submitted as well. A Final Report a month after the project ends.
- The Executing Agency must, in the Main Body of the Agreement, **indicate the name and position held by the Coordinator** designated to execute the project and to request and receive the funds of the project.
- The Executing Agency shall, through its Representative, authorize the Designated Official to ask the GS/OAS to make payments to the providers of goods and services for the Project by filling out the form: “Official Designed by the Executing Agency” (Appendix VII). In addition, each Executing Agency of the beneficiary countries that will receive financial resources, must submit said appendix.
- **The signed Agreement and the Appendix VII** must be submitted to OAS Headquarters, with a copy to the GS/OAS Office in the country of the executing Agency, by **the start date of the project, as** stated in article 3.1 of the Main Body of the Execution Agreement, at the latest.



2. EXECUTION PLAN

- The First Disbursement will not be processed until OAS Headquarters has received a **complete and satisfactory** Execution Plan. Please refer to the Model Execution Plan presented as an annex to this Manual.
- The Execution Plan must be **adjusted to match the total amount authorized** for the implementation of the project and to the amounts authorized for each output and activity.
- The Plan must also **comply with the recommendations** made by the CENPES and adopted by the Management Board of the IACD reflected in the Evaluation Sheet forwarded along with the Execution Agreement.
- The Plan must include a **detailed description** of the outputs and activities of the project and of their corresponding costs.
- You must follow the **classification of Objects of Expenditures**, in order to detail the breakdown of the budget, included as an appendix to this Manual.
- The Executing Agency must provide, in addition to the overall budget and description of the project, a **separate budget and description for each participating country**¹.
- When **planning the budget**, and if applicable, the Executing Agency must take the following into account:
 - The Execution Plan must include an amount sufficient to cover the cost of fiscal charges such as **taxes** on bank accounts or the issuance of checks that may be levied in your country.
 - In the event it proves necessary to use the services of another institution for the management of the project funds, the Executing Agency can budget an amount for these services in the Plan, which

¹ Only applies to countries that receive FEMCIDI disbursements. In those cases where a country benefits from the project, but does not receive disbursements, it is not necessary to include an additional table.



cannot exceed 3% of the total amount of the FEMCIDI contribution to the project.

- The Executing Agency must also allocate funds for the forwarding of the products deriving from the execution of the project (such as publications, photos, videos, CDs etc.) to the OAS Headquarters.
- The Execution Plan must be signed and dated by the project Coordinator.
- The Execution Plan must be presented to the Director of the GS/OAS Office for signature, before being submitted to OAS Headquarters².

3. FOLLOW-UP REPORTS

- **The Execution Agency should not submit a report until the activities planned for the specific disbursement period have been completed or are in the process of being completed and at least 50% of the funds for the corresponding period have been spent or are irrevocably obligated with third parties.**
- The second or the following disbursements will not be approved until the OAS has received a **complete and satisfactory** Follow-up Report for the corresponding phase of the project.
- The Executing Agency shall submit a complete and satisfactory Midterm Report in order to receive subsequent disbursements following the report date
- **The last Follow-up Report** must be submitted **sufficiently in advance of the execution deadline** so that the Executing Agency can finish implementing the activities of the project within the established deadline.
- The Follow-up Reports must be dated and bear the signature of the Project Coordinator.

² Except when there is no OAS Office in the Coordinating Country of the project.



- The Follow-up Reports must be submitted to OAS Headquarters, through the GS/OAS Office and with a copy to the ONE.
- The reports must **include the comments and signature of the Director of the GS/OAS Office.**³
- The Follow-up Reports must be **submitted along with copies or samples of the products created** during the execution of the project (publications, photographs, videos, CDs, reports, manuals etc.)
- The **financial section** of the Follow-up Report must include the same level of detail and budgetary breakdown as the Execution Plan.
- The **narrative section** of the Follow-up Reports must provide an update on the progress of execution of all activities.
- The Follow-up Reports must **indicate any difference** between the amounts planned in the Execution Plan and what was actually spent during the execution of the activity. If there are differences, the report must explain why and provide copies of the **authorizations** granted by the GS/OAS offices or OAS Headquarters to use funds in a manner not contemplated in the Execution Plan (e.g. transfer funds between activities or between the objects of expenditure of a single activity).
- When projects are executed in countries where there are no GS/OAS Offices, the Follow-up Reports must also include the corresponding **bank account statements, copies of contracts, invoices, and receipts.**

4. **FINAL REPORT**

- The Final Report must be submitted to OAS Headquarters, through the GS/OAS Office and with a copy to the ONE, a **month after** the end date of the project, as stated in numeral 3.1 of the Main Body of the Execution Agreement, **at the latest.**

³ Except when there is no OAS Office in the project Coordinating Country.



- The Final Report must be dated and bear the signature of the project Coordinator.
- The Final Report must **include the comments and signature of the Director of the GS/OAS Office⁴**.
- The Final Report must be **submitted along with copies or samples of the products created** during the execution of the project (publications, photographs, videos, CDs, reports, manuals etc.)
- The **Financial Section** of the Report must include the same level of detail and budgetary breakdown as the Execution Plan.
- The Final-up Report must **indicate any difference** between the amounts planned in the Execution Plan and what was actually spent during the execution of the activity. If there are differences, the report must explain why and refer to the **authorizations** granted by the GS/OAS offices or OAS Headquarters to use funds in a manner not contemplated in the Execution Plan (e.g. transfer funds between activities or between the objects of expenditure of a single activity). In this phase of the project, committed amounts should not be reflected in the report, only the planned amounts and the expended amounts.

III. FINANCING

- When projects are executed in countries where there are no GS/OAS Offices, the Final Report must also include the corresponding **bank account statements, copies of contracts, invoices, and receipts**.

1. **COUNTRIES WITH GS/OAS OFFICES:**

- In the countries with GS/OAS Offices⁵, **all the fund transfers** will be done **through these Offices**, and via the OAS financial system.

⁴ Except when there is no OAS Office in the Coordinating Country of the project.

⁵ All the OAS member States except: Chile, Colombia and the U.S.



- The Executing Agency will authorize the Official designated in the Execution Agreement, to ask the GS/OAS to **make payments to the providers of goods and services for the Project** from the financial resources of the Contribution **or to receive, on behalf of the Executing Agency, financial resources from the Contribution, provided that the Executing Agency has requested it in writing from the GS/OAS.**
- The Executing Agency can revoke this authorization and designate another Coordinator to request and receive payments, upon provision of a written notification to the GS/OAS accompanied by an original simple of the signature of the new Coordinator.
- The GS/OAS Office will make payments by way of checks or another means, upon receipt of a **written request for resources by the Coordinator.**
- The funds corresponding to the **first disbursement** will be made available through the GS/OAS Office once OAS Headquarters has **approved the Execution Plan and has received the signed Execution Agreement and the Forms "Official Designated by the Executing Agency"**.
- The funds corresponding to the **remaining disbursements** will be made available through the GS/OAS Office once OAS Headquarters has **reviewed and approved the corresponding Follow-up Reports and the Midterm Report** that must be submitted midway through the project life cycle.
- All requests by the Executing Agency for financial resources must be submitted to the GS/OAS Office at least **fifteen days in advance** of the date they will be needed.



2. **COUNTRIES WITHOUT A GS/OAS OFFICE^{6/}**

A. BANK ACCOUNTS

- In the countries where there are no GS/OAS Offices, the Executing Agency can open up to **two separate bank accounts** to be used solely to hold the funds of the project.
- **The deposit of financial resources** of the Contribution **into private or personal accounts**, whether of shareholders, partners, directors, administrators, or representatives of the Executing Agency or of third parties, **is strictly prohibited**.
- The bank transfers will be made directly from OAS Headquarters to this (these) bank account(s).
- The Executing Agency may keep all or part of the funds in a bank account denominated in United States dollars, or in the currency of the country in question.
- If part or all of the contribution is to be converted to the local currency, the Executing Agency will have to record the corresponding amount using the official exchange rate in effect at the time of the transaction.
- All requests by the Executing Agency for financial resources must be submitted directly to OAS Headquarters at least fifteen days in advance of the date they will be needed.

B. OTHER MEANS

- If the Executing Agency is **legally barred from opening a separate bank account** or if there are problems that prevent bank transfers to the country, the agency will in this case be allowed to **use the services of a separate institution** for the management of the funds of the contribution.

⁶ Chile, Colombia and the United States



- The cost of the services provided by this institution cannot, under any circumstances, exceed **3% of the contribution** and the executing agency will remain responsible for the financial execution of the project.
- All requests by the Executing Agency for financial resources must be submitted at least fifteen days in advance directly to OAS Headquarters.

3. COUNTERPART FUNDS

- The Executing Agency must **show budgetary proof of and disburse the counterpart financial contribution** needed to execute the project, as established in the original Project Proposal.
- In the event that the Executing Agency is a **private legal entity**, it must keep the counterpart financial contribution that it is required to disburse during the execution of the project in a **separate bank account**.
- **In the event that the Executing Agency fails to make the counterpart disbursements**, the OAS will have the right **to suspend and/or cancel the disbursement of the FEMCIDI financial resources** to the project.

IV. PROJECT EXECUTION PROCEDURES:

1. RULES FOR USING FEMCIDI FUNDS:

- The Executing Agency **cannot use project funds** for activities not included in the approved Execution Plan. Funds used in this manner by the Executing Agency **will have to be paid back** to the OAS. Under no circumstances will consideration be given to a new request for FEMCIDI financing from an Executing Agency that failed to reimburse improperly used funds.
- **Any administrative costs or expenses** required for the execution of the project which were not included nor approved in the project's budget by



the Management Board of the IACD **will be the responsibility of the Executing Agency.**

- For audit purposes, the Executing Agency must **keep financial documents** associated with the project **for a period of 3 years** after the project is completed.
- **If it is absolutely necessary** to attain the objectives of the project and as long as the nature of the project is not altered as a result, the Executing Agency can request **authorization to transfer funds between objects of expenditure of one particular activity, or to transfer funds between different activities.** The rules for such transfers are as follows:
 - The Executing Agency can request authorization from the GS/OAS Office Director with copy to the Chief of the Development Policies and Programs Section of SEDI/IACD for a **transfer of funds among objects of expenditure of one particular activity** up to a maximum of **50%** of the amount approved for that activity.
 - The Executing Agency can request authorization from the GS/OAS Office Director with copy to the Chief of the Development Policies and Programs Section of SEDI/IACD for a **transfer of funds between different activities** up to a maximum of **50%** of the amount approved for the activity to which the funds would be transferred.
 - In cases where the transfers requested are not over 50%, authorization **must be requested in writing via a letter to the GS/OAS Office Director⁷** with copy to the Chief of the Development Policies and Programs Section of SEDI/IACD. The letter must detail the transfers to be made and provide a justification for said transfers. The Executing Agency may not proceed with the transfers without the express written authorization of the GS/OAS Office Director and having informed the Chief of the Development Policies and Programs Section of SEDI/IACD, previously.
 - In cases where the **transfers requested are over and above the 50% limit** stipulated in the preceding paragraphs, the Executing Agency

⁷ In those cases where there is no Office of the GS/OAS in the country of the Executing Agency, the request should be sent directly to OAS Headquarters.



must send an express written request to the Chief of the Development Policies and Programs Section of SEDI/IACD, with a copy to the GS/OAS Office. The Executing Agency may not proceed with the transfers without the express written authorization of the Chief of the Development Policies and Programs Section of SEDI/IACD.

2. ***RULES FOR AWARDING CONTRACTS IN THE FRAMEWORK OF THE PROJECT:***⁸

- Contracts to be awarded to individual experts or consulting firms **may only be issued by the Executing Agency** and must be signed by both the Agency and the expert/firm to be hired. The Executing Agency **cannot use OAS Contract Forms or have the contracts issued to the expert/firm by the GS/OAS Office.**
- The Executing Agency is required to **comply fully with the laws of the country** or countries involved in the project in hiring consulting firms or individual experts.
- The selection and hiring of firms or experts must be based on the **principles of competition, equality and public information.**
- **FEMCIDI funds cannot be used to hire, among others, OAS staff members or officials or employees of the Executing Agency.**
- Only persons who are **nationals of OAS Member or Permanent Observer states** can be hired, unless, due to the technical specialization of the work to be done, the necessary services are not available in those countries.
- The Executing Agency is responsible for the entire process of selecting and hiring of firms or experts, but **must do so in consultation with the GS/OAS Office Director** in the country.⁹

⁸ For more details, please refer to Appendix VI of the Agreement: Standards for the Selection and Hiring of Consulting Firms and/or Experts and for the procurement of goods with FEMCIDI resources.

⁹ Except where there is not a GS/OAS Office in the country.



- **If the contract to be awarded exceeds \$35,000**, the Executing Agency must resort to competitive bidding and invite **at least 3 firms or experts** to submit bids in sealed envelopes. In such cases, the GS/OAS Office Director must be present for the opening of these envelopes and must place his/her signature on each of the bids.
- The selection of the firm or expert will be based on the **best bid** submitted.
- Payments to be made to consulting firms or individual experts will be subject to approval of the relevant reports and products by the Executing Agency.
- The final payment must consist of at least 20% of the total amount of the contract.
- The final payment to a firm or expert will not be granted until they have **presented the end product** for which they were hired and this product is deemed **satisfactory**.

3. RULES FOR THE PROCUREMENT AND MAINTENANCE OF GOODS IN THE FRAMEWORK OF THE PROJECT:¹⁰

- The Executing Agency is required to **comply fully with the laws of the country** or countries involved in the project in the procurement of goods.
- The selection of firms must be based on the **principles of competition, equality and public information**.
- **FEMCIDI funds cannot be used to purchase goods from, among others, OAS staff members or officials or employees of the Executing Agency.**

¹⁰

For more details, please refer to Appendix VI of the Agreement: Standards for the Selection and Hiring of Consulting Firms and/or Experts and for the procurement of goods with FEMCIDI resources



- The Executing Agency can only purchase goods whose country of origin is one of the OAS member or Permanent Observer Countries. Exception may be granted however if you cannot find the products in the authorized countries or you can find them in other countries at a cheaper price for the same quality.
- The Executing Agency is responsible for the entire process of selecting and purchasing goods but **must do so in consultation with the GS/OAS Office Director** in the country.
- **Competitive bidding:** the Executing Agency must request **written quotes from at least 3 reliable suppliers** who advertise their products in specialized directories or catalogues, Chambers of Commerce, telephone directories etc. In order for the suppliers to submit their quotes, the Executing Agency must provide them with the following information: a detailed description of the product it wants to purchase; if applicable, the repair and maintenance services to be provided; the place and date for the delivery of the product; and, the place, date and time by which the bids must be submitted.
- All bids must be submitted in writing in sealed envelopes. When the price of the good to be purchased exceeds US\$ 35,000, **the Director of the respective GS/OAS Office must be present** for the opening of the envelopes and must place his/her signature on each of the bids.¹¹
- The purchasing decision will be made on the basis of the **price and quality** of the product and on other factors such as the inclusion of insurance in the price and the procurement of repair and maintenance services.
- The Executing Agency must **maintain an up-to-date inventory** of the goods purchased or leased for the use of the project.
- The Executing Agency must also **keep, maintain and replace**, as necessary, the goods purchased and **insure** them against risk for its account and at its expense.

¹¹ Except where there is not a GS/OAS Office in the country.



4. RULES FOR PUBLICATIONS, EVENTS AND PUBLIC REFERENCES TO THE PROJECT:

- **Any product**, including publications, photos, videos, CDs, and web sites produced by the Project must **include the FEMCIDI and OAS logo** and **explicit mention and recognition** of the fact that the Project has been executed or is in the process of being executed with OAS/FEMCIDI resources.
- It must also be clearly established that the **opinions expressed** in these documents, web sites etc. **are not necessarily the opinions of the OAS**, its organs, its staff or its member states.
- **In any public reference to the project**, made in a seminar, workshop, press conference, interview or any other event and by any means, including the Internet and other electronic formats, the Executing Agency must indicate that **the project has been executed or is in the process of being executed using financial resources provided by the OAS/FEMCIDI**.

V. ADDITIONAL RESPONSIBILITIES OF THE EXECUTING AGENCY:

- The Executing Agency must **immediately inform the GS/OAS Office, OAS Headquarters and the ONE** when **problems arise in the execution of the project**. The Agency must also indicate the steps it is taking to correct the situation.
- The Executing Agency must report on the execution of the project whenever so requested by the GS/OAS Office, the ONE or OAS Headquarters.
- The Executing Agency must **cooperate fully** with the Director of the GS/OAS Office and other representatives designated by the OAS to carry out the **monitoring and/or evaluation of the project** and the evaluations deemed necessary, including the sample verifications. To this end, the



Executing Agency must allow such persons free access to the premises on which the Project is being implemented, and to the property, staff, and technical and financial documents pertaining to the Project.

- The Executing Agency must also **cooperate fully** with the OAS Inspector General and/or auditors in cases of operational or financial **audits, inspections, evaluations and investigations** of the execution of the project.



ANNEX I

DESCRIPTIVE GLOSSARY OF OBJECTS OF EXPENDITURE

The budgetary inputs used in Cooperation Projects are classified in the following **objects of expenditure**:

- 03 Training
- 04 Travel
- 05 Documents
- 06 Equipment and supplies
- 08 Performance Contracts
- 09 Other Costs

In order to be executed, the activities of a Cooperation Project must include human resources, material and financial budgetary inputs.

For each budgeted input, there are a minimum of components or elements that form a clear and correct description of the purpose. The number of these components will vary according to the object of expenditure of the input. The descriptions of purpose for each object of expenditure do not have to be limited to the number of components listed in the manual. The writer of the proposal may feel free to expand on the explanation, if need be. Nevertheless, in order to facilitate a clear understanding, the minimum number of components must come with the description. A cost breakdown should follow the text describing the input so that the manner in which the estimated amount was derived appears clear.

OBJECT OF EXPENDITURE 03: TRAINING

This object classifies the costs incurred in training events - participants of seminars, workshops and internships. It also includes the costs related to the participation of teachers, researchers, etc., that conduct the training events, (not including, if applicable, the cost of a contract – object 8.)

- **Benefits:** This refers to what type of benefit a person will receive, such as subsistence assistance, tuition, airfare, ground transportation, or any other form of benefit that a person will receive under this object of expenditure.



- **Number of participants:** Number of people who will participate in the activity.
- **Type of participant:** this component refers to the profession, technical skill, or group classification a person belongs to, such as: Government officials, environmental specialists, small business administrators, customs officials, etc. You must use the most narrow and specific classification possible (for example: if a person participating in a seminar or course is from the Ministry of Health, use the term “Health Official”, instead of the more generic term “Government Official”.) Avoid the expression “participant” or “expert”. It is important to clearly state the type of participant or field of expertise of the person that is taking part in an activity.
- **Location:** State the location where the activity will take place – region, or city and country. Do not include the exact address so that changes may be made within the city itself.
- **Date:** State the time period (month and year) in which the activity will take place.
- **Purpose of the activity:** State the specific purpose of the activity and the kind of training being offered. Include the name of the course, degree to be obtained (if a fellow) and any other relevant information.

EXAMPLE:

a) Description of the components:

Subsistence, per diem and local transportation for 60 public officials and 30 small business administrators to attend one of the three seminars on public education and privatization initiatives which will take place in St. Georges, Grenada, from April to June of 20013.

b) Breakdown: Along with the description, you must state the cost breakdown corresponding to each benefit, for example:

Per Diem: US\$50 per person; local transportation: US\$30 per person x 90 people = US\$135,000



OBJECT OF EXPENDITURE 04: TRAVEL

This object classifies all travel related expenses, including airfares, per diem and terminal expenses for: committee members, conferences and meetings, technical assistance missions, missions of experts, consultants, professors and others.

- **Benefits:** State whether the traveler will receive one or all of the following benefits: airfare, per diem and/or terminal expenses. Ground transportation can be (bus fare, taxi, or fuel for ground or water transportation).
- **Number of travelers:** Always state the number of people who are traveling (for example; 19 computer operators)
- **Type of group of travelers:** State the profession or the type of the group that is traveling; for example: Computer operators, water resources specialists, telecommunications engineers, Ministry of Education officials, cabinet making apprentices, etc. Use the most precise and narrow classification possible. Do not mention the names of the passengers as these could change.
- **Number of trips:** State how many trips will take place during a predetermined time period. Do not specify the exact dates of each trip so as to allow for changes in the program.
- **Route:** State the point of departure and place of destination for each trip, including region or city and country. It is important to mention the country so that it clear to which country do the cities on the route belong. Do not state the exact address because it could change. Trips within a country are considered as local travel. For trips within border regions, state the corresponding countries and regions; for example, "To travel in the border region between El Salvador and Honduras."
- **Date:** State the approximate date, month and year, in which the trip will take place. Do not specify the exact dates for each trip so that changes can be made to the program.
- **Purpose of the activity:** State the specific purpose or activities for the trip in each location. For example, state what the traveler will do in each city or region, and include all relevant information.



EXAMPLE:

a) Description of the components:

Air fare and per diem for 2 agriculture specialists for 3 trips between Belem and Brasilia, Brazil from 3/27 – 4/30/13 to discuss with Government agriculture officials the implementation of a study on agri-industrial complexes in the Macapa region of the Amazon.

b) Breakdown: tickets: U\$ 250 each + per diem: U\$ 30 x 34 days x 2 Government agriculture officials = US\$ 2,540.

OBJECT OF EXPENDITURE 05: DOCUMENTS

This object classifies expenditures for editing, translation, graphic design, typing, or typesetting, and reproduction of documents, publications for in-house printing, and outside printing contracts.

- **Number:** State how many types of publications will be printed, for example, 5 books, 60 pamphlets, etc.
- **Nature of the publication:** State the nature of the material being printed, for example: environmental study, trade statistics compendium, tourism awareness brochures, etc.
- **Type of publication:** State the type of material that is being printed, for example: books, abstracts, studies, reports, documents, brochures, flyers, magazines, etc.
- **Title of the publication:** State the title(s) of the publication(s) if they are known.
- **Purpose of the publication:** State the purpose of the publication. If possible, mention a specific activity in which the material will be used (conference, workshop, seminar, etc.) (For example: training manuals to be used by Arts & Crafts teachers in the workshop “How to weave baskets”).



EXAMPLE:

a) Description of the components:

To print in Jamaica, 50 business manuals entitled *Micro Enterprise Developments* to be used by instructors in a business exercise at the “Training of Trainees and Youth Skills Development” meeting sponsored by Jamaica’s Social Development Commission.

b) Breakdown: 50 business manuals x US\$ 25 = US\$ 1,250.

OBJECT OF EXPENDITURE 06: EQUIPMENT AND SUPPLIES

Cost of specialized equipment, machines and office supplies, vehicles, specialized equipment, rental and maintenance of same, lease of electronic equipment and miscellaneous supplies.

- **Number:** State the number for each type of purchase. The number can be omitted if the purchase corresponds to various and diverse types of equipment (for example; laboratory equipment). In such cases, an itemized list must be prepared, or the purchase can be detailed on the second page of a purchasing order.
- **Type:** Specify the type of purchase. For example; “computer equipment” instead of only “equipment” or “classroom materials” instead of only “materials”.
- **User:** State who the user for the equipment, materials, or tools will be. It can be one person, a group of people, an office, department, organization or institution.
- **Purpose:** If applicable, specify how the equipment, materials, or tools purchased will be used. (For example; purchase of business manuals to be used in business courses).



EXAMPLE:

a) Description of the components:

To purchase 5 solar panels for the Education Ministry in Paraguay for the electrification of rural schools in areas of difficult access.

If the amount and/or various characteristics of the equipment are too great to be described, a list detailing the specifications and cost of each unit can be attached.

b) Breakdown: 5 solar panels x US\$ 1,500 = US\$ 7,500.

OBJECT OF EXPENDITURE 08: PERFORMANCE CONTRACT (Local and International)

This object classifies contracts whose objective is executing a specific work, obtaining a specific result, or completing a specific task within a determined time period.

- **Number:** Number of people who will be given a contract.
- **Profession:** Profession or type of group of people who will be given a contract; for example, Computer Systems Engineer; Environmental Specialist; etc.
- **Location:** City or region where the contract will be carried out.
- **Purpose:** State the purpose of the contract. For example, to conduct a study on the cruise ship tourism market in Saint Vincent and the Grenadines.
- **Dates:** State the duration of the contract.

EXAMPLE: (Local and miscellaneous)

a) Description of the components:

To contract 3 translators and 6 interpreters in Tegucigalpa, Honduras, to provide services for the Regional Workshop on Modern Methodologies for Distance Education which will take place on July 25-30, 2013.



- b) **Breakdown:** 3 translators x US\$ 270 x 6 days = US\$ 4,860
6 interpreters x US\$ 300 x 6 days = US\$ 10,800

EXAMPLE: (International)

a) **Description of the components:**

To contract 2 environmental specialists, from May to September 2009, to conduct an environmental impact study for the development of ecotourism in the border region of El Salvador, Honduras and Guatemala.

OBJECT OF EXPENDITURE 09: OTHER COSTS

This object of expenditure classified the inputs that are not identified in any of the above mentioned objects. The nature and amount of these operating expenses do not justify their separate identification (communication, donations, fees, etc)

Sub-objects:

1. Honorarium payments:

To be used for payment for services rendered occasionally in the following cases: professors giving a one or two day lecture; one day payment for clerks collecting and/or entering data; etc.

- **Duration:** State the number of days of service the honorarium covers (one day, two days, etc.)
- **Number:** State how many people are receiving the honorarium.
- **Profession:** Profession or technical skill of the person(s) who will receive an honorarium (for example: Economist, Lawyer, Public Administration Professor, Inter-American Human Rights Court Judge, etc.)
- **Purpose:** Type of service being rendered to the (a lecture, a legal opinion, a technical analysis, research, a study, etc.)



- **Activity:** Specific Activity, workshop, seminar, conference, forum etc. in which the person will participate.
- **Location:** State where the activity will take place.
- **Date:** Date in which the activity will take place - state (the period or month) and year.

EXAMPLE:

a) Description of the components:

Payment of honorarium corresponding to 2 days of work to 3 Geophysics technicians for the preparation and presentation of technical material on natural disaster mitigation for a workshop on geological hazards in the Caribbean which will take place at the Ministry of Environment in October of 2013.

Note that the honorarium is paid TO a certain number of people FOR a particular purpose or activity which takes place IN a particular location, ON a particular date.

b) Breakdown: 3 Geophysics technicians x 2 days x U\$ 560 = US\$ 3,360.

2. Communication expenses:

This is used to cover expenses incurred in an activity that takes place in the Member States, such as conferences, seminars, workshops, or daily communications related to a project. (For example; telephone, fax, postage, advertisement costs, etc.).

- **Purpose:** State the purpose (for example, to cover communications expenses) or what type of expenses is being covered (telephone, fax, postage, advertisement costs, etc.) if only a few types of expenses have been used.
- **Activity:** Type of activity that has generated the communications expense. It can be a one-time expense, or a recurrent need of the project.
- **Location:** State (region or city) and country where the project is taking place.



- **Date:** State the date of the activity if it is a one-time event, or the period covered by the recurrent activity.

EXAMPLE:

a) Description of the components:

To cover the communications expenses to be incurred in the execution of the “Youth in Business” project that will be carried out in Bolivia, from February to December of 2013.

- b) Breakdown:** Internet: US\$ 200
Fax and telephone bills: US\$ 150

3. Photocopies and Publications:

It is used to cover photocopying expenses for activities such as a conferences, seminars or workshops, taking place in the Member States.

- **Purpose:** State what is the purpose (for example, photocopying and publication expenses). The type of expense (photocopying, collating, binding, etc.) can also be mentioned if there are only a few types being utilized.
- **Activity:** State the type of activity that is generating this expense. IT can be a one-time event or a recurrent need of an event.
- **Location:** State (region or city) and country where the project is being carried out.
- **Date:** Month and year, or period in which the activity will be carried out.

EXAMPLE:

a) Description of the components:

To cover photocopying expenses to be incurred at the meeting of Government Officials to define the guidelines for the “Central American Border Development” project which will take place in San Salvador, El Salvador, in October of 2013.

- b) Breakdown:** 150 photocopies x U\$0.15 = US\$ 23