

**GOVERNMENT OF BELIZE
INTER-AMERICAN DEVELOPMENT BANK**

**STRENGTHENING OF TAX ADMINISTRATION
(BL-L1031)**

**Terms of Reference
Monitoring and Evaluation Officer**

I. BACKGROUND

- 1.1 One strategy of the National Development Framework for Belize 2010-2030 refers to maximization of the Government of Belize's (GoB) revenue generating potential. For the years 2015, 2016 and 2017, the reported Income Tax and General Sales Tax earnings for the GoB were 61.6%, 61.0%, 71.5% respectively of the total revenue and grants for the country. With these departments contributing to more than half of Belize's total revenue, it is clear why objective four of the Ministry of Finance's (MOF) Fiscal Strategy Statement of 2018/19 includes making revenue collection more effective and forceful.
- 1.2 Following good practices and recommendations from the Fiscal Affairs Department (FAD) of the International Monetary Fund (IMF), the Caribbean Regional Technical Assistance Centre (CARTAC), the Supporting Economic Management in the Caribbean (SEMCAR) Program of the World Bank (WB), and other external agencies, current taxation reform objectives were developed in alignment with the National objectives and strategies. The aim is to increase the country's economic activity by modernizing and streamlining the national tax system. In order to achieve the stated aim, the GoB has decided to:
- (a) Modernize its tax administration by merging the existing Income Tax Department (ITD) and the Department of General Sales Tax (DGST) into a single function-based tax administration.
 - (b) To procure and implement a new Integrated Tax Administration System (ITAS)
- 1.3 Publications on international development show that the functional organizational and management structure as the most successfully implemented for tax administration purposes. Indeed, the GoB is following such good practices toward the design of its new tax administration governance and organizational structure which, once fully implemented, should provide a robust foundation for the Government to meet its current tax reform objectives and strategies.
- 1.4 In order to order to facilitate the process, the Tax Modernization Program was initiated in October 2018 comprising of five main projects/components including: (a) Communication and Change Management; (b) Organization/Human Resources

(HR)/Infrastructure; (c) Business Processes Re-engineering; (d) Legislative Framework; and (e) Information Technology. These will be implemented in phases, with the existing core areas of the ITD and DGST operating as the new, consolidated functional organization, the Belize Tax Service (BTS).

- 1.5 To support this endeavour, the GoB has requested the support of the Inter-American Development Bank (IDB) to fund a five-year project through a US\$14.0 million investment loan; in particular, “Strengthening of Tax Administration” (BL-L1031). The main objective of the Project is to strengthen Belize’s tax administration aimed at increasing tax revenue collection, through the following specific objectives: (a) increasing the effectiveness of the Government to collect taxes, through improvement in the tax administration governance and; (b) increasing tax administration efficiency, through improvement in the operational processes and modernization of the technological infrastructure.
- 1.6 The MoF is responsible for the implementation of the overall Belize Tax Modernization Program and, for this purpose it has established a Program Management Office (PMO) under the Office of the Financial Secretary to support the implementation of the Program along with the consolidation of the BTS. In this respect, the MoF has been designated as the Executing Agency (EA) of BL-L1031. For this purpose, a Project Executing Unit (PEU) will be established in the PMO with concrete technical, administrative, financial, control and planning, monitoring and evaluation responsibilities for the IDB-funded initiative. In addition, a Project Steering Committee (PSC) will be created to facilitate the coordination between the agencies involved as part of the Project execution structure, and to provide strategic advice and monitoring to/of the overall implementation process. The PSC will consist of key implementing agencies and stakeholders. and will be chaired by the MoF
- 1.7 The present Terms of Reference (ToR) will support the contracting of the Monitoring and Evaluation Officer for the PEU under a contractual arrangement with the MoF, and as part of the BL-L1031 initiative.

II. OBJECTIVE AND SCOPE OF WORK

- 2.1 The objective of the position is to lead the strategic and operational planning activities of the Project, as well as monitoring the progress in the implementation of the individual components with respect to the objectives and the respective planned outputs, outcomes and results of the Project, and its overall contribution to the attainment of the overarching objectives of the GoB within the framework of the Tax Modernization Program.
- 2.2 The Monitoring and Evaluation Officer is responsible for guiding and implementing the overall Monitoring and Evaluation (M&E) strategy (i.e. the Project’s Monitoring and Evaluation Plan) of the project BL-L1031 in coordination with key stakeholders of the MoF,

the PMO, the PEU, the PSC, other ministries, and others, and for providing timely and relevant information to Program stakeholders. The Monitoring and Evaluation Specialist is required to coordinate, conduct and support all internal and external monitoring activities related to the Program/Project to enable timely identification of Program/project progress towards achieving planned outputs and outcome in accordance with the Program Results Framework, and in compliance with the Monitoring and Evaluation Plan contained in the Project Operational Manual (POM).

III. RESPONSIBILITIES/ACTIVITIES

3.1 The main responsibilities of the Monitoring and Evaluation Officer include, among others:

- (a) Following up on the compliance with the “Conditions Prior to First Disbursement” established in Section 3.01 of the Special Conditions of the Loan Contract between the IDB and the GoB.
- (b) In close coordination with the pertinent technical and administrative personnel of the MoF, undertake the strategic and operations planning activities of the Program, including the development and update of the Pluri-Annual Execution Plan (PEP), the Annual Operations Plan (AOP), the Procurement Plan (PP), the Financial Plan (FP), budget, and other documentation, in compliance with the requirements of MoF, Ministry of Economic Development (MED) and the IDB, and submission for non-objection and approval.
- (c) Monitoring the activities of the Project in compliance with its global strategic objectives and those of its two technical components, as well as the targets established in the AOP.
- (d) Implementing the Programs’ risk management mechanisms on the basis of the IDB tool Risk Management in Projects with Sovereign Guarantee (RMP), taking into consideration the assessment and evolution of the risk factors, the factors of probability and impact, and risk mitigation measures.
- (e) Preparing the periodic consolidated physical and financial progress reports to be submitted to MoF, PMO, MED, and the Bank.
- (f) Preparing, for presentation to the Bank of the required data, reports and other documentation of the Project as a whole and its individual components, as established in the Loan Contract.

3.2 Specific activities include:

- (a) Providing the necessary leadership to the PEU on monitoring and evaluation

through orientation and coordination of such activities with pertinent stakeholders.

- (b) Organizing and facilitating the Project's start-up and periodic assessment workshops in coordination with MoF/PMO/PEU staff and stakeholders.
- (c) Supporting the annual planning process, including the organization of annual planning and evaluation workshops with beneficiaries and key implementing partners.
- (d) Developing, with support from the PMO the ToR for the design and development of the Monitoring and Evaluation Management Information System.
- (e) Supervising the development of the Monitoring and Evaluation Management Information System for use by different stakeholders, satisfying their demand for information, and providing ongoing monitoring of project activities (Planning Tools, Results Matrix, and Results and Impact Management System (RIMS) output and higher-level results, including targeting performance and gender equity.
- (f) Monitoring compliance of the targeting strategy and outreach to vulnerable groups.
- (g) Monitoring data collection and registration, analysis and feedback to measure the progress of the implementation of the AOP and budget, in coordination with PMO/PEU staff and key implementing partners in the MoF.
- (h) Guiding the process for identifying and designing the key indicators for each component (based on the Results Framework of the Project), recording and reporting physical progress against the AOP and budget, and steering the process for designing the format of progress reports based on GoB and IDB requirements.
- (i) Training and supporting PMO/PEU staff and key implementers in the use of the Project's Monitoring and Evaluation Management Information Systems/Platform.
- (j) Assuring the quality of the data, and that information is registered according to the agreed upon timing and frequency, and that the database remains up-to-date.
- (k) Responding to specific information needs of the Program Manager (PMO) and Project Coordinator (PEU), the MoF, and other.
- (l) Preparing the ToR for design and execution of baseline surveys, mid-term evaluations, impact studies and other, and contributing to the supervision of consultants contracted to execute the surveys and studies required for evaluating

Project progress, effectiveness and impact.

- (m) Guiding internal staff in preparation their internal physical and financial progress reports, and preparing consolidated progress reports for MoF/PMO/PEU, other public institutional and the Bank, based on agreed upon reporting formats and timelines.
- (n) Preparing periodic progress reports based on Project Coordinator's guidance, highlighting areas of concern and preparing the documentation for review at meetings.
- (o) Undertaking regular internal/field visits to support implementation of the Monitoring and Evaluation activities and identifying areas for improvement.
- (p) Contributing to the sharing of the Project's outputs, progress and other MoF/PMO staff and stakeholders.
- (q) Identifying lessons learned, knowledge generation, and knowledge sharing, and assisting with the provision of feedback on such lessons learned and relevant experiences to pertinent internal and external stakeholders.
- (r) Coordinating with the Project Coordinator (PEU), the Program Manager (PMO) and stakeholders, the planning and implementation of the "Closing Workshops".
- (s) Assisting the Project Coordinator and Program Manager in supporting the execution of the final evaluation, the preparation of the Project Completion Report, and other closing activities in accordance with IDB policies and requirements.

IV. DELIVERABLES

4.1 The Monitoring and Evaluation Officer will be responsible for preparing/updating the following reports, which are considered recurrent deliverables or responsibilities:

- (a) Monthly update of the Results Matrix.
- (b) Monthly updates to the Monitoring and Evaluation System.
- (c) Monthly and semiannual consolidated physical and financial progress reports.
- (d) Ad hoc reports.
- (e) Updates of databases, files and indicators.

(f) Other.

V. QUALIFICATION AND EXPERIENCE

- 5.1 **Education:** Bachelor of Science Degree in Project Management, Development Studies, Statistics, Economics, Business Administration, Communications, Social Sciences or a related field.
- 5.2 **Work Experience:** At least five years of proven work experience in: (a) design and implementation of monitoring and evaluation systems; (b) application of monitoring and evaluation methodologies and approaches (including quantitative, qualitative and participatory); (c) experience with logical framework, results framework and other strategic planning methods; (d) exposure to project management and training; (e) information and data analysis and reporting; and (f) other.
- 5.3 **Skills:** (a) good analytical and data analysis skills; (b) good report writing, presentation and computer skill (experience in data processing); and (c) leadership qualities, team work and management.

VI. REPORTING REQUIREMENTS

- 6.1 The Monitoring and Evaluation Officer reports to the Project Coordinator of the PEU.

VII. COMPENSATION

- 7.1 The Monitoring and Evaluation Officer will be paid a monthly salary to be established during the contracting process.
- 7.2 Given the staff-like tasks and responsibilities of the PEU personnel, reports (deliverables) do not apply. Instead, performance assessment reports from the supervisor.

VIII. APPLICATIONS

- 8.1 Deadline for submission of application letter and curriculum vitae is **June 14th, 2019**. Applications should be addressed to the **Financial Secretary, Ministry of Finance, , Attn: Program Manager, Tax Modernization Program Office** and submitted via e-mail to michelle.longsworth@mof.gov.bz marked BTMP M&E Officer in the subject header. Only short-listed applicants will be notified.