

IICA



PROGRAMMING MANUAL

RULES AND PROCEDURES FOR PREPARING THE ANNUAL PLAN OF OPERATION

PROGRAMMING DIVISION

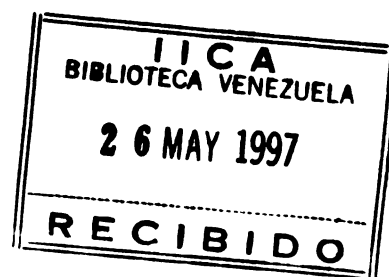
**DIRECTORATE OF PLANNING, PROGRAMMING
PROJECTS AND TECHNICAL AUDIT (DIPRAT)**

**San Jose, Costa Rica
October 1996**

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**INTER-AMERICAN INSTITUTE FOR COOPERATION
ON AGRICULTURE (IICA)**



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FOR PREPARING
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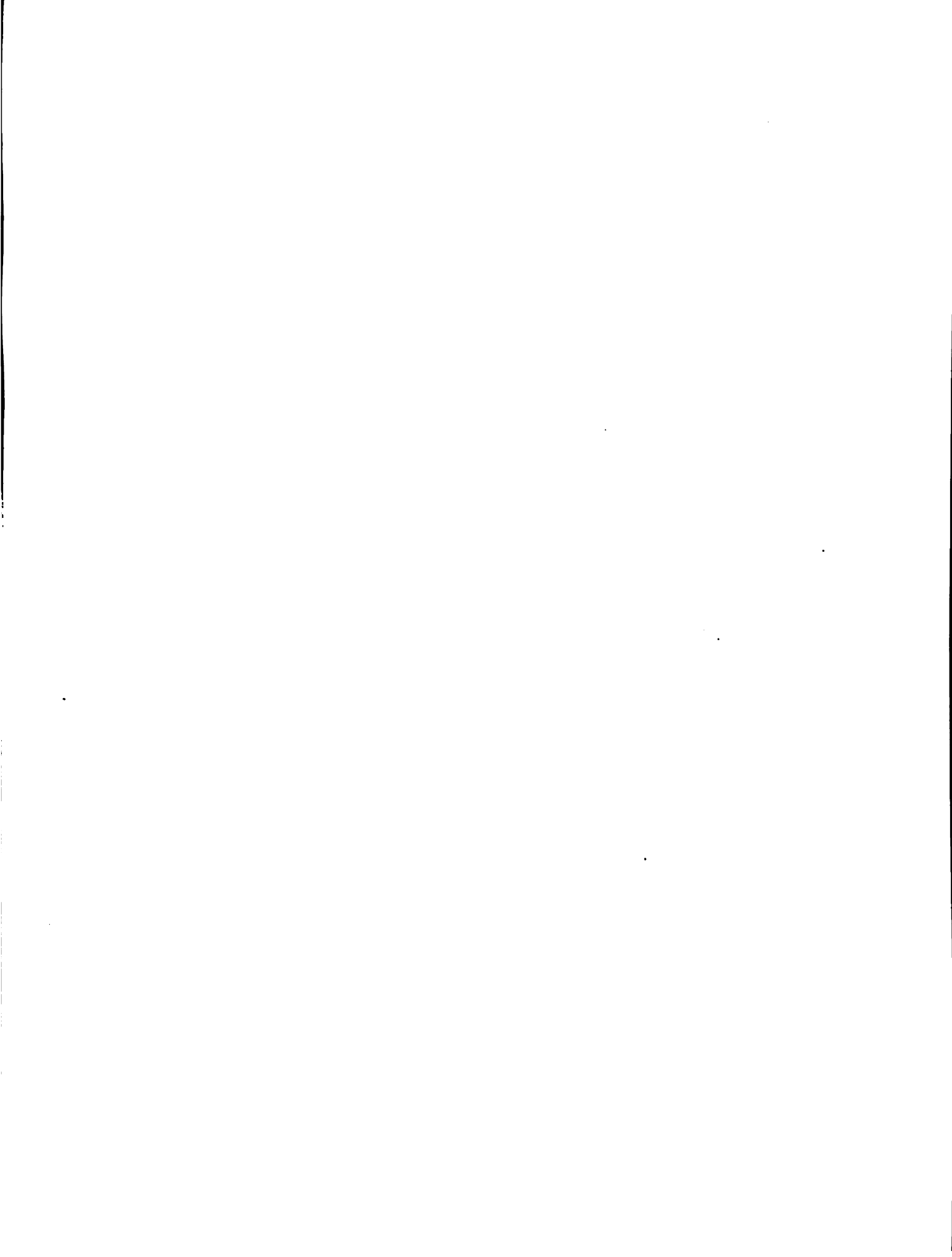
INTRODUCTION

This document gives the general rules and instructions to be followed by the different units of the Institute in preparing their proposed annual Plans of Operation. These general rules and instructions may be supplemented with specific orders given each year by the Director General.

The document is designed to guide the process of preparing the annual Plan of Operation and to facilitate the preparation of any additional proposals that may be required during the course of the budgetary period. It has been structured into the following four chapters: Operational Programming, Components of the Plan of Operation, Forms and Instructions for Preparing the Detailed Plan of Operation, and Synthesis of the Plan of Operation.

The preparation of the Plan of Operation of each Unit should be a team effort involving management, technical and administrative personnel. The Plan of Operation should be regarded as an essential instrument for the management of the Unit, and not only as a request for funds.

It is the responsibility of the Representatives, Directors, Heads of Units and technical and support personnel to familiarize themselves thoroughly with the rules and procedures contained in this document, in order to apply them correctly in both the preparation of the initial proposal and the processing of additional plans of operation during the budgetary period.



CHAPTER I

OPERATIONAL PROGRAMMING

1. Instruments of Operational Programming: Purpose and Function

The Plan of Operation provides an annual breakdown of the Program Budget approved by the Inter-American Board of Agriculture (IABA) and is an internal document of the General Directorate. It specifies the particular activities that will be carried out, clearly states the results to be obtained during the fiscal year, and subdivides approved projects into manageable portions with specific technical and financial components.

Each year the Director General will issue a letter to all the personnel in which the priorities for the year being programmed are defined, for the purpose of: i) allocating quota resources to the Institute's units; and ii) guiding the preparation of the proposed Plan of Operation by each unit.

The Plan of Operation should reflect the decisions and guidelines contained in the following documents:

- **General Policies of IICA**
- **The current Medium Term Plan**
- **Biennial Program Budget**
- **Guidelines for Cooperation in the Areas of Concentration**
- **IICA Regional Strategy**
- **Institutional priorities for the year being programmed**
- **IICA Technical Cooperation Plan in the Country**

Operational programming takes place every year and delineates the activities that should be performed by each of IICA's units, the anticipated results of technical cooperation, and the resource requirements.

The annual operational programming exercise produces the following documents:

- **Detailed Plan of Operation**
- **Synthesis of the Plan of Operation**

1.1 The Detailed Plan of Operation

Each year the Director General defines the effective allocation of quota resources, CATIs, miscellaneous and external income through the Plan of Operation. This further specifies the Program Budget in that the changes that occur in the situation in the countries and in the Institute itself are reflected in the plan of action of each Unit, in the definition of results and in the distribution of funds.

The Detailed Plan of Operation is a useful management tool for Institute units. It itemizes the following information:

- Anticipated results and activities to be carried out for managing each unit and under each of the instruments of technical cooperation and support.
- Resource distribution by major object of expenditure and source of funding for management activities and for each instrument of technical cooperation and support (projects, unanticipated short-term actions and actions in support of technical cooperation).
- Revenue projections for the year as a result of agreements or grants and resources from other sources.

The Detailed Plan of Operation provides the information needed for drawing up the Synthesis of the Plan of Operation. Once the annual allocation of funds is approved it serves as a basic management tool for actions to be carried out by the Representatives, Directors, Unit Heads and persons in charge of technical cooperation instruments.

1.2 Synthesis of the Plan of Operation

The Synthesis of the Plan of Operation specifies the plan of action of the unit, management activities and the instruments of direct technical cooperation and support that each unit of the Institute will carry out during the year. It specifies activities and resources, by sources of funding and major objects of expenditure.

The Synthesis is also one of the major tools used by the Directors of Regional Centers, managers at Headquarters and Representatives in exercising ongoing supervision and follow-up throughout the year.

2. Programming as a Process

The Plan of Operation is approved on a set date and can be adjusted during the course of the year as changes come about in the conditions surrounding technical cooperation, as technical activities unfold, and as recommendations and decisions emerge from the processes of supervision, follow-up and evaluation.

It is therefore expedient to draw a distinction between the process through which the proposed Synthesis of the Plan of Operation is presented, and the mechanisms established for modifying it during the course of the fiscal year.

The planning process entails the participation of the different Institute units and the execution of activities and events that are coordinated by the Directorate of Planning, Programming, Projects and Technical Audit (DIPRAT).

2.1 The Proposed Plan of Operation

During the final quarter of each year, the Institute's operating units should prepare their Detailed Plans of Operation, showing both the plan of action, management activities, and instruments of direct technical cooperation and support that they expect to carry out during the subsequent calendar year.

The sum of quota resources originally allocated to each unit includes both approved funds and those for which approval is pending, which will be programmed in accordance with the priorities proposed by the unit.

2.2 Adjustment Mechanisms

During the fiscal year, changes may be made in the earlier approved Plan of Operation by means of transfers, reprogramming of allocated funds, the approval of quota resources for which approval is pending, or addition of new resources.

a. Budget transfers

Budget transfers provide flexibility to programming processes and resource management, as they allow a means for introducing adjustments while still respecting the priorities set forth in the approved legal documents and technical cooperation instruments.

They are governed by the provisions of the corresponding Executive Order.

b. Reprogramming allocated funds

This is done when substantial changes take place in the ongoing dialogue with governments and institutions, or when the priorities established for IICA are realigned.

This means that a new Plan of Operation needs to be prepared for the Unit, to reflect the total resources originally approved.

c. Quota Resources "Pending Approval"

These resources can be used once the respective technical cooperation instrument has been approved and the corresponding additional plan of operation has been processed.

d. **Additional funds**

The amount of resources available varies during the course of the year. A supplementary Plan of Operation needs to be approved in order for new resources to be allocated.

These additional resources might derive from:

- ◆ New agreements, contracts or other legal instruments signed or extended with governments and institutions.
- ◆ Indirect Administrative and Technical Costs (CATIs) that are expected to be generated when new legal instruments are signed or additions are made to those already in effect.
- ◆ Grants received by IICA for strengthening the computerization of administrative services, the training of personnel, institutional strengthening or the carrying out of research and studies.
- ◆ Miscellaneous income such as interest, the sale of goods or services, uncashed checks, the leasing of conference rooms, premises or equipment, the reimbursement of airline discounts, hotels, taxes, etc.
- ◆ Resources allocated by the Director General for specific purposes not included in the quota resources allocated to the operating unit when the Plan of Operation was first approved.

3. **Sources of Funding**

The annual Plan of Operation of the Institute's operating units is funded with quotas, CATIs, miscellaneous income and external resources.

Quota resources are made up of the contributions of the Member States; CATIs result from the Indirect Administrative and Technical Costs (CATIs) received by the Institute for the administration of external funds; and miscellaneous income derives from interest, returns, and the sale of services and equipment.

External resources are derived from legal instruments that the Institute signs with national counterpart entities, international funding agencies, permanent observer countries, donors and cooperation agencies.

3.1 Quotas of Member States

This is income received from the mandatory payment of quotas by the Member States, as approved by the Inter-American Board of Agriculture (IABA) in the current biennial Program Budget.

Quota resources are used primarily to meet the following obligations:

- **Costs of personnel working in the basic management structure of the operating unit.**
- **Costs of personnel assigned to the basic technical cooperation structure of the Unit.**
- **The operating and general services costs of the Directorate to which the unit belongs and of the technical cooperation instruments.**
- **Costs of unanticipated short-term technical cooperation and preinvestment activities.**

Representatives, Directors and Heads of Units are directly responsible for the proper use and management of approved resources. During the course of the budget period, they should take pertinent measures to ensure a detailed monitoring of obligations and balances under the different items of the Plan of Operation, to avoid overdrafts at the end of the fiscal year.

Overdrafts on quota resources registered at the end of the fiscal year will be deducted from Plan of Operations for the following year.

3.2 Indirect Administrative and Technical Costs (CATIs)

The IABA, in Resolution IICA/JIA/Res.70(III-O/85), mandated that legal instruments underlying contributions of external funds should provide for resources to cover Indirect Administrative and Technical Costs (CATIs).

The proportion of these funds corresponding to the unit which generated them shall be used in accordance with the following priorities:

- **To cover all indirect costs (personnel and operating costs) incurred in the implementation of activities funded with external resources. These funds will strengthen and complement the basic structure, in order to efficiently manage the external resources.**
- **To reinforce unanticipated short-term technical cooperation and preinvestment activities to:**
 - **Support the preparation of new technical cooperation projects that involve external funding.**

- Support efforts to secure complementary external funds for technical cooperation projects already in progress.
- To train IICA personnel
- To purchase essential equipment and improve the physical infrastructure.
- To promote cooperation activities that are a high institutional priority, using the CATIs as the counterpart contribution of IICA for the execution of projects financed with external resources.

In all cases, the pertinent Director, Representative or Head of Unit must ensure that the indirect costs incurred in the management of external resources are covered with the CATIs generated by the unit. In no case shall quota resources be used to cover these incremental indirect costs.

The existence of a CATI budget does not constitute automatic authorization to spend the total allocated. These funds may be obligated only as they are generated during the normal execution of the pertinent external resources.

The Representative, Director or Head of Unit must monitor the generation of CATIs derived from the instruments of direct technical cooperation and administrative support under his/her administration. The pertinent accounting entries must be made and the controls carried out on a monthly basis.

3.3 Miscellaneous Income

This is income derived from the sale of goods or services, interest earned, uncashed checks, the leasing of conference rooms, premises or equipment, the reimbursement of airline discounts, hotels, taxes, etc. The programming of all miscellaneous income must be processed with the pertinent Plan of Operation.

Resources from miscellaneous income shall be allocated in accordance with the following priorities:

- ◆ To replace goods sold
- ◆ To help meet the operating costs of the basic structure
- ◆ To reinforce unanticipated short-term technical cooperation and preinvestment activities
- ◆ To train IICA personnel

- ◆ To purchase essential equipment and improve the physical infrastructure.
- ◆ To promote cooperation activities that are a high institutional priority, using the CATIs as the counterpart contribution of IICA for the execution of projects financed with external resources.

3.4 External Resources

External resources originate from:

- **Direct contributions.** These funds derive from agreements, contracts and other legal instruments that the Institute signs with national counterpart agencies and international funding institutions, for executing instruments of direct technical cooperation and support.
- **Voluntary contributions.** These are additional contributions made by the Member States, permanent observers, and international funding institutions, as well as bequests and special contributions that IICA holds in trust.

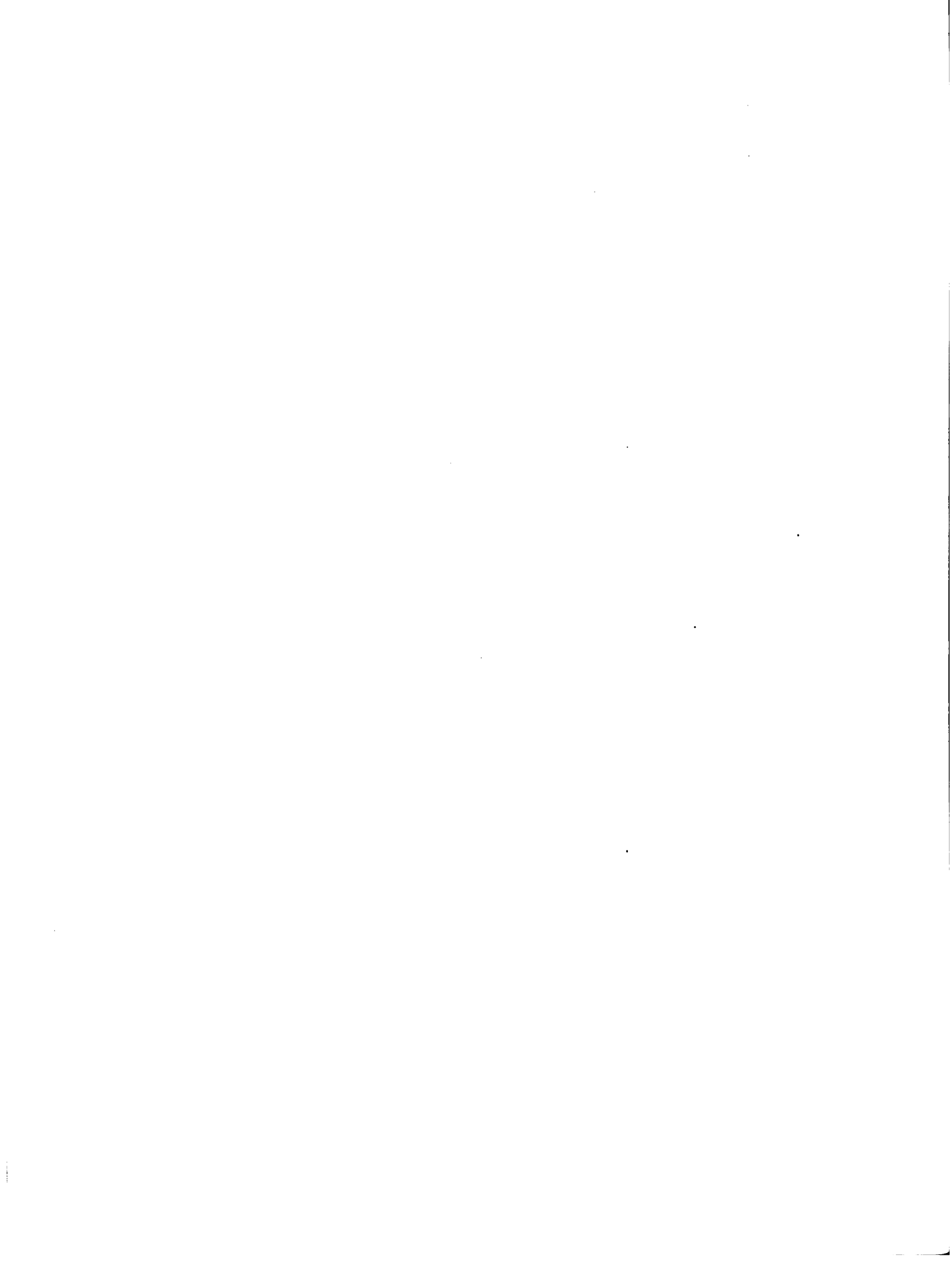
The legal instruments that underlie direct technical cooperation or support actions funded externally should provide for cash advances by having the funding institution set up revolving funds, advances or other mechanisms so that the Institute will not have to cover start-up or initial costs or assume losses due to delays in disbursement, exchange-rate differences or any other such problem. Activities should not begin until the first disbursement has been made.

Those responsible for each operating unit should strive to ensure the best possible management of external resources. Figures given in the Plan of Operation should be programmed carefully to ensure that they:

- are in line with the unit's real spending capability for the period being budgeted,
- allow for any delays in the procedures normally required for fund disbursements, and
- take into account the date when the instrument will actually be put into operation and any preliminary work needed in the early phases of implementation (selection of personnel, organizational matters, meeting the conditions required for disbursement by the funding sources, etc.).

4. Major Objects of Expenditure

The distribution of funds within each activity, by major object of expenditure, should be structured according to the breakdown provided in Appendix 1 (Accounting Codes for Programming Purposes).



CHAPTER II

COMPONENTS OF THE PLAN OF OPERATION

The Plan of Operation of the units of the Institute consists of: a) the Detailed Plan of Operation, with basic information to back up the fund request; and b) the Synthesis of the Plan of Operation, which gives a summary of the plan of cooperation or priorities of the unit and of the resources requested by the unit.

1. The Detailed Plan of Operation

The Detailed Plan of Operation includes:

- Results, activities and costs of unit management (for the Headquarters units that so require it, each one of its subdivisions should be included here).
- Results, activities and costs of instruments for direct technical cooperation and support:
 - Direct technical cooperation projects
 - Unanticipated short-term actions
 - Actions in support of technical cooperation
 - Budget item "Unanticipated short-term technical cooperation and preinvestment"
- Detailed information on personnel
- Income summary

1.1 Results, Activities and Costs of Unit Management

This includes the results that management activities are expected to achieve during the year (each one of the subdivisions of the Directorates of Regional Centers or Headquarters units that so require it should be included here). It also outlines resource needs for achieving these results, by source of funding and major objects of expenditure 1 through 9.

1.2 Results, Activities and Costs of Instruments of Direct Technical Cooperation and Support

This component includes the detailed Plans of Operation prepared by those responsible for the different instruments of direct technical cooperation and support.

It describes the results anticipated for each one during the year, as well as activities to be carried out and the distribution of resources by source of funding and major objects of expenditure 1 through 9.

The Technical Cooperation Agencies and the Directorates of the Regional Centers have the option of including the budget item "Unanticipated short-term technical cooperation and preinvestment," with figures distributed by major objects of expenditure and by source of funding (quotas, CATIs and/or miscellaneous income).

1.3 Detailed Information on Personnel

This includes information on International Professional Personnel, Local Professional Personnel and General Services Personnel. Only those staff members whose contracts will be in effect during the budget year are to be included, and only if they are assigned to the management structure and/or to instruments of direct technical cooperation and support that have been approved or are pending approval. The classification, remuneration and labor benefits should be given for each employee.

Information by cost center (unit management and/or instrument of direct technical cooperation or support) should also show cost projections for hiring new personnel during the year, as needed to meet the obligations of management and of approved technical cooperation instruments.

Resources are itemized by source of funding and cost center, the latter being defined as where the staff member is placed in the management structure and/or in one or more instruments of direct technical cooperation or support.

This information provides a basis for calculating the costs of major objects of expenditure of International Professional Personnel (Major Object of Expenditure 1) and of Local Professional and General Services Personnel (Major Object of Expenditure 2).

Personnel costs should be placed under activity 00, both for unit management and for the instruments of direct technical cooperation and support.

Based on information supplied by the Directorate of Human Resources, DIPRAT will preprocess the basic information on the costs of personnel financed with quota resources.

1.4 Income Summary

The different units of the Institute generate resources from external sources through agreements, contracts, and other legal instruments, as well as to cover Indirect Administrative and Technical Costs (CATIs).

These resources fund in part the Plan of Operations of the unit, under the rules applicable for each case. The purpose of itemizing them is to identify clearly the amount of revenue expected during the year, from each possible funding source.

2. Synthesis of the Plan of Operation

2.1 Technical Cooperation Agencies (TCAs) in the Countries

The Plan of Operation for each TCA is based on IICA's technical cooperation plan in the respective country. It includes:

- The priority needs of the agricultural sector
- The supply of IICA technical cooperation and its relationship to the demand

The Plan of Operation includes:

- Unit Management
- The Operations Coordination Unit, where applicable
- Instruments of direct technical cooperation and support actions

a. Unit Management Activities

This includes the results and resources earmarked for management, broken down by origin of funding and major object of expenditure.

Costs of personnel (activity 00) are to be broken down by "basic structure," totally funded with quota resources, and by "complementary personnel costs," financed with CATIs and/or external resources.

The "standard" basic management structure of the Technical Cooperation Agencies in the countries is made up of:

- Representative
- Secretary to the Representative
- Administrator
- Secretary or Assistant to the Administrator
- Receptionist-Telephone Operator
- Driver-Messenger
- Custodian
- Guard

In order to facilitate the management of resources, the duties of unit management will be grouped into two principal activities entitled "management and coordination," and "administration and general services".

b. The Operations Coordination Unit

If the TCA manages a large number of cooperation actions and it is felt that the human and operating resources of the Institute could operate more effectively if they were to be concentrated in a single coordinating unit, rather than in one or more projects, the Representative may request that the Director General create an Operations Coordination Unit.

This unit will include:

- **The technical professional personnel that is coordinating cooperation in the country**
- **The support personnel needed to perform this function**
- **The operating costs allocated for the unit**

The standard basic structure of the coordinating unit includes:

- **Coordinator of the Program of Operations (preferably an international officer)**
- **Secretary to the Coordinator**

c. Instruments of Direct Technical Cooperation and Support

This section consists of three categories:

- **Approved instruments**
- **Projects pending approval**
- **The national budget item "Unanticipated short-term technical cooperation and preinvestment."**

c.1 Approved instruments

This includes all projects, short-term actions and support actions that have been approved pursuant to the current rules, which will be in effect and in execution during the budget year.

Activities and anticipated results for the year are to be specified, as are activities and resources by source of funding and major object of expenditure.

c.2 Projects pending approval

This lists the projects presently in the approval process, or that are expected to enter implementation during the period, but which are not yet fully written up. Only projects requiring quota resources should be included, as the purpose of this category is to anticipate the availability of such funds. Quota resources to cover the costs of personnel whose contracts will be in effect during the budget period should be itemized in major objects of expenditure 1 and 2, under activity 00.

If the projects have not yet been defined, the personnel and operating resources "pending approval" may be placed in a category entitled "technical cooperation action to be defined."

c.3 National budget item "Unanticipated short-term technical cooperation and preinvestment"

The budgeting of this item, as a component of the base figure of quota resources allocated, is optional, and its purpose is to:

- ◆ Meet expenses associated with activities to identify and prepare new projects of interest to the country, when IICA is expected to take part in implementation.
- ◆ Cover the expenses of activities requested of the unit, but not called for in the approved Plan of Operation, and that are of an emergency nature.

The Representative is responsible for this item, which may consist of:

- ◆ An initial sum not to exceed 10 percent of the total quota resources of the unit, budgeted in major objects of expenditure 3 through 9.
- ◆ A portion of the CATI resources corresponding to the unit.
- ◆ A portion of miscellaneous income generated by the unit.

2.2 Directorate of Regional Centers

The Synthesis of the Plan of Operation for the Directorates of the Regional Centers should be based on IICA's Technical Cooperation Plan for each region, and include:

- The needs of the sector at the regional level
- The supply of IICA technical cooperation and its relationship to the demand

This Plan of Operation should include:

- Management Costs
- Instruments of Direct Technical Cooperation and Support

a. Management Costs

This includes the anticipated outcome of activities for the year and the resources allocated to the activities of the Directorate of the Regional Center, differentiated by:

- ◆ Office of the Director
- ◆ Regional Programming, Projects and Evaluation Unit

For practical purposes and for adding flexibility to resource management, in the Office of the Director of the Regional Center actions should be grouped together under a single activity entitled "Management and Coordination of the Center."

The personnel costs included in the Office of the Director should be broken down by "basic structure" (funded totally with quota resources) and by "complementary personnel costs" (funded with CATIs and/or external resources).

The standard basic structure of the Office of the Director of the Regional Center is:

- ◆ Director of the Regional Center**
- ◆ Assistant to the Director**
- ◆ Secretary to the Director**

Two activities should be included in the Regional Programming, Projects and Evaluation Unit:

- i) "Management of programming and evaluation actions," and**
- ii) "Management of studies and projects."**

b. Instruments of Direct Technical Cooperation and Support

All projects, short-term actions and technical cooperation support actions whose anticipated results target the member countries as a whole and, therefore, are of a regional nature, should be listed here.

These instruments are to be classified into the following three categories:

- ◆ Approved instruments**
- ◆ Projects pending approval**
- ◆ Budget item "Unanticipated short-term technical cooperation and preinvestment"**

b.1 Approved instruments

All projects, actions in support of technical cooperation and short-term actions that have been approved in accordance with the current rules, and which will be in effect and in execution during the budget year, should be listed here. The

anticipated results for the year, activities and resources itemized by source of funding, and major object of expenditure should be set out here.

b.2 Projects pending approval

This includes any projects which are currently being drawn up and which are expected to begin implementation during the budget period, as well as those presently being processed for approval.

This section is to be used only to list projects requiring quota resources, as the purpose is to anticipate the availability of such funds.

Figures for personnel whose contracts will be in effect during the period should be shown under major objects of expenditure 1 and 2, in activity 00.

If the projects have not yet been defined, the personnel and operating resources "pending approval" may be placed in a category entitled "technical cooperation actions to be defined."

In order to portray accurately the action of multinational projects assigned to the Directorate of the Regional Center and to get a clear picture of IICA's direct technical cooperation services in each country, it is necessary to consider the following criteria in distributing the budget:

- **International Professional Personnel (MOE 1):**
 - 25% in the country of residence of the technical expert and 75% among the participating countries, including the country headquarters of the project.

- **Local Professional Personnel (MOE 2)**
 - With functions as project head: 25% in the country of residence of the technical expert and 75% among the participating countries, including the country headquarters of the project.
 - Responsible for activities or components at the country level: 100% to the country of residence of the national technical expert.
 - With administrative duties at project headquarters: distributed equally among all countries participating in the multinational project.

- **General Services Personnel (MOE 2)**
 - Located at project headquarters: distributed equally among all countries participating in the project.
 - In countries other than at project headquarters: 100% in the country of residence of the administrative personnel
- **Operating Costs (MOE 3-9):** In direct proportion to the quota resources allocated to the countries involved in the multinational project.

This distribution applies to the budgetary allocation of the total amount of quota resources allocated to each TCA, and not for the actual management of resources, since this depends on the particular disbursement needs in each country.

In the TCAs where project actions take place, administrative costs will be charged directly against resources managed by the Project Head, by specifically identifying the expenditure with a budgetary code of the multinational project.

b.3 Regional budget item "Unanticipated short-term technical cooperation and preinvestment"

The purpose of this regional budget item is to respond to requests for short-term actions and preinvestment from the Technical Cooperation Agencies that make up the Regional Center, or the regional mechanisms of the sector.

The person responsible is the Director of the Regional Center, and it will be made up of:

- A portion of 10 percent of all the CATIs to be generated by IICA.
- Part of the 60% of the CATIs generated by the multinational projects of the Regional Center
- Part of the miscellaneous income generated by the Directorate of the Regional Center.

The regional budget item "Unanticipated short-term technical cooperation and preinvestment" should be used in accordance with the following priorities:

- To meet the cost of preinvestment activities aimed at:

- generating project proposals for funding with external resources
 - preparing technical-economic proposals for participating in competitive bidding processes
 - activities that provide the basis for positioning the Institute to execute projects funded with external resources
- To respond to the short-term needs of regional organizations, within the framework of the cooperation priorities defined in the regional strategy.
 - To respond to the top-priority short-term needs of the TCAs for which resources are not available at the country level, and which the Director of the Regional Center regards as important.
 - To respond to requests for additional resources from the TCAs aimed at solving internal problems, such as: the purchase of essential equipment, the mobilization of technical personnel to meet needs in the region, and training for IICA personnel.

As a result of the creation of this regional budget item, all requests from the TCAs that meet the priorities of the preceding paragraph should be channeled to the respective Regional Director for consideration and decision.

2.3 Directorates of Areas of Concentration and Specialized Services

The Synthesis of the Plan of Operation for the Directorates of Areas of Concentration and Specialized Services is based on the Priorities for Action for the budget year, which specifies the priority activities to be executed during the period and their justification. The Plan of Operation includes:

- Unit management
- Technical cooperation instruments

a. Unit Management

This includes the anticipated outcome of activities for the year and the resources needed to operate the Directorate, which, for practical purposes and for adding flexibility to resource management, should be summarized under a single activity entitled "management and coordination." Resources should be itemized by source of funding and major object of expenditure.

The costs for personnel included in the 00 activity should be itemized by "basic structure," funded totally with quota resources, and by "complementary personnel costs," funded with CATI and/or external resources.

The standard management structure, at the level Directorates of Areas of Concentration and Specialized Services, includes:

- ◆ Director of the Area or Service
- ◆ Assistant to the Director
- ◆ Secretary to the Director

b. Technical Cooperation Instruments

All projects and short-term actions and administrative support actions whose anticipated results target the member countries as a whole and, therefore, are of a hemispheric nature, should be listed here.

These instruments are to be divided into the following categories:

- ◆ Approved instruments
- ◆ Projects pending approval

b.1 Approved instruments

All projects, short-term actions and actions in support of technical cooperation that have been approved in accordance with the current rules and whose anticipated results target the member countries as a whole and, therefore, are of a hemispheric nature, should be listed here. The anticipated results for the year should be specified and the activities and resources itemized by source of funding and major object of expenditure.

b.2 Projects pending approval

This should include any projects which are currently being drawn up and are expected to begin implementation during the budget period, as well as those presently being processed for approval.

This section is to be used only to list those projects requiring quota resources, as the purpose is to anticipate the availability of such funds.

Figures for personnel whose contracts will be in effect during the period should be shown under major objects of expenditure 1 and 2, in activity 00.

If the projects have not yet been defined, the personnel and operating resources "pending approval" may be placed in a category entitled "technical cooperation actions to be defined."

2.4 Management and Support Units

This section includes the Office of the Director General and the support units (Directorate of Finances, Directorate of Human Resources, Directorate of External Relations, Communications and Marketing (DIREX), Directorate of Administration, and the Directorate of Planning, Programming, Projects and Technical Audit (DIPRAT)).

The Synthesis of the Plan of Operations should cover:

- Unit management and its subdivisions
- Technical cooperation instruments (where applicable)
- General costs and provisions (where applicable)

a. Unit Management and subdivisions

This includes the results anticipated for the year and resources earmarked for the activities of unit management, broken down by the activity of the Office of the respective Director or Head and the subdivisions into which they are organized, whatever they may be called. The resources are to be broken down by funding source and major object of expenditure.

For practical purposes and for adding flexibility to resource management, the actions of the Director or Head of the unit and those of each subdivision are to be grouped into a single activity, whose name should reflect the essence of the task entrusted to it.

b. Technical Cooperation Instruments

The support units may have projects or short-term actions whose specific characteristics require that they be placed under the technical and/or administrative supervision of the unit. They are to be divided into the following categories:

- Approved instruments
- Projects pending approval

b.1 Approved instruments

All projects, short-term actions and actions in support of technical cooperation of the unit that have been approved according to the current rules and which are in effect and in implementation during the budget year should be listed here. The anticipated results for the year should be specified and the activities and resources itemized by source of funding and major object of expenditure.

b.2 Projects pending approval

This should include any projects which are currently being drawn up and are expected to begin implementation during the budget period, as well as those presently being processed for approval.

This section is to be used only to list those projects requiring quota resources, as the purpose is to anticipate the availability of such funds.

Figures for personnel whose contracts will be in effect during the period should be shown under major objects of expenditure 1 and 2, in activity 00.

If the projects have not yet been defined, the personnel and operating resources "pending approval" may be placed in a category entitled "technical cooperation actions to be defined."

c. General Costs and Provisions

The general costs and provisions which, by their nature, are not related to direct technical cooperation or management services, and which include pensions for former Directors General and officials of the Institute, the quota for the OAS Administrative Tribunal, meetings of the governing bodies of the Institute (Executive Committee and the Inter-American Board of Agriculture), the Inter-American Conference of Ministers of Agriculture (ICMA), insurance on the assets of the Institute and insurance for former officials, and external auditing, should be programmed using the "Unit Management" form.



CHAPTER III

FORMS AND INSTRUCTIONS FOR PREPARING THE DETAILED PLAN OF OPERATION

INTRODUCTION

This chapter introduces the forms to be used in preparing the Detailed Plan of Operation of the different operating units of the Institute, which are in turn used as a basis for preparing the Synthesis of the Plan of Operation.

The following forms are included, together with instructions for filling them out:

FORM	DESCRIPTION
PO.1	UNIT MANAGEMENT
.PO.1 "A"	Results for the Year
.PO.1 "B"	Cost Summary
PO.2	TECHNICAL COOPERATION PROJECTS
.PO.2 "A"	Identification, Results and Activities of the Project
.PO.2 "B"	Resources, Justification and Remarks
PO.3	SHORT-TERM ACTIONS
PO.4	ACTIONS IN SUPPORT OF TECHNICAL COOPERATION
PO.5	COSTS OF INTERNATIONAL PROFESSIONAL PERSONNEL
PO.6	COSTS OF LOCAL PERSONNEL
.PO.6 "A"	Costs of Local Professional Personnel
.PO.6 "B"	Costs of General Services Personnel
PO.7	INCOME SUMMARY

FORM PO.1

1. UNIT MANAGEMENT

Instructions

These forms cover the actions to be carried out by the management of each operating unit in order to execute IICA's work in their particular areas of competence. These forms will also be used for the Coordination of the Program of Operations Unit, in those TCAs where the creation of such a subdivision has been approved.

The Office of the Director General and the Support Units must fill out a form for the office of the Director or Head, and one for each internal subdivision.

The Directorates of the Regional Centers must complete a form for the Office of the Director and one for the Regional Planning, Projects and Evaluation Unit.

1.A Form PO.1 "A". Results for the Year

This section is used to succinctly and clearly specify the results expected for the year being programmed.

Each result should be described in the first column, and the specific characteristics and scope of each one can be further clarified and specified through verifiable indicators and goals, in the second column. The date on which these results are to be achieved should be indicated in column 3.

1.B Form PO.1 "B". Cost Summary

This form gives the costs of the unit's management structure by activity, source of funding and major object of expenditure.

The costs of International Professional Personnel funded with quota resources derive from the preprocessed information provided by DIPRAT. Form PO.5 is used for determining costs for staff members funded with external resources.

The costs of Local professional and General Services Personnel (major object of expenditure 2) are calculated following the instructions given in this document for Form PO.6.

The allocation of resources for operating costs should be done by activity and for each of the major objects of expenditure 3 through 9. The corresponding sources of funds should be identified separately.

FORM PO.1 UNIT MANAGEMENT

Form PO.1 "A" Results for the Year

Unit:

INTERNAL UNIT O DIVISION '':

DESCRIPTION OF RESULTS	VERIFIABLE INDICATORS AND GOALS	DATE OF ACHIEVEMENT

PO.1 "B" Cost Summary ^v

CODE, ACTIVITY AND FUNDING SOURCE	MAJOR OBJECT OF EXPENDITURE (US\$)									TOTAL (3-9)	PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9			
- Activity (title) Quotas CATIs External (Itemize sources)												
- Activity (title) Quotas CATIs External (Itemize sources)												

^v Only for the Office of the Director General, Support Units and the Directorates of the Regional Centers, which should complete a form for each Division or Internal Unit. Also in the cases previously approved, it should be used for the TCA's Unit for the Coordination of the Program of Operations.

^v In the case of TCAs and Directorates of Regional Centers, personnel costs (activity 00) are to be itemized by "basic structure" funded totally with quota resources, and by "complementary costs" funded with CATIs and/or external resources.

FORM PO.2

2. TECHNICAL COOPERATION PROJECTS

Instructions

This form should be used to prepare the budget for every project that has an approved project document or technical addendum.

2.A FORM PO.2 "A". IDENTIFICATION, RESULTS AND ACTIVITIES OF THE PROJECT

The project must be identified with its full title, as it was approved by the pertinent body.

2.a.1 Identification

The purpose of this section is to summarize the general characteristics of technical cooperation projects. Some of the items in this section are self-explanatory, and therefore, only a few will be described here.

The Code is the 6-digit identification number assigned by DIPRAT for the technical cooperation project when the legal instrument was first approved.

Indicate under Geographic Scope whether the instrument is of national, multinational or hemispheric scope. In the case of multinational projects, the Regional Center or countries covered should be indicated, as well as the country where the project is headquartered (Host Country). This is the place where the head or coordinator of the technical cooperation instrument is located.

Item 1.5, Person Responsible, identifies the head or coordinator of the project. Only one person may be listed as responsible for each project.

2.a.2 Activities to be executed in the course of the year

Activities are those defined in the approved project document. Nevertheless, depending on project developments, only those that are expected to take place during the year should be included. These activities should lead to achievement of the results anticipated for the year, and should be numbered consecutively beginning with 01, 02, etc., using the same name and number that appear in the approved project document. This identification should remain unchanged during the life of the activity.

2.a.3 Results for the Year

The anticipated results for the year should be identified for each activity to be executed. These results will be understood as intermediate results of the end products identified in the project-document or technical addendum.

The results for the year should be described in narrative form, giving a specific date by which the indicators and goals should be achieved.

These three pieces of information should be viewed as components of the year's overall objective. After the description of each anticipated result, include, in parentheses, reference to the intermediate objective or final product in the project document or technical attachment, that this result will bring closer to fruition.

Results must be expressed briefly; also, care should be taken in describing the results, to avoid confusing them with activities. Results should be stated as the conclusion of one or more tasks, actions or concrete endeavors, indicating the date of completion.

They should be numbered according to the activity that will generate them (01, 02, ...) and with consecutive small letters. Each activity should have its own results for the year.

2.B FORM PO.2 "B". RESOURCES, JUSTIFICATION AND REMARKS

2.b.1 Summary of resources by source of funding and major object of expenditure

This section should itemize resources by activity, source of funding and major object of expenditure.

Activity 00 is reserved for personnel costs. The costs of recruitment, home leave, transfer and repatriation should be included under major object of expenditure 1.

DIPRAT sends base information on personnel funded with quota resources. Quota resources allocated to MOE 1, International Professional Personnel, may not be altered.

All other activities included in Form PO.2 "A", described above, should also appear in this section.

2.b.2 Origin of Resources

This section names the document from which resources are derived, indicating each specific funding source. For example: IICA Unit and/or external resources, giving the name of the agreement, date it was signed, date of expiry, etc.

2.b.3 Justification of Expenditures on Consultants

It is Institute policy that maximum use should be made of its own technical capabilities by mobilizing its human resources. Therefore, the request for funds to hire consultants must be duly justified and should include the following information:

- Purpose of the consultancy.

- **Reasons why it is necessary to hire services outside IICA.**
- **Person/months needed, indicating the type of consultant. See the categories and regulations described in the Executive Order in effect on the matter: "Terms for Contracting Consultants."**
- **Approximate date of hiring**
- **Resources allocated for each consultancy. The total of these resources must be consistent with the funds programmed under major object of expenditure 8.**

The person responsible within the operating unit should send information on consultancy contracts to their pertinent supervisory offices. This information should include:

- **Terms of reference**
- **Cost of insurance**
- **Benefits covered by the Institute**
- **Curriculum vitae of the consultant**

2.b.4 Remarks

Give any additional information that might help clarify or justify the results anticipated for the year. This section should also include mention of decisions that need to be made, who should make them, and what actions need to be taken to ensure that these plans can be carried out as programmed.

FORM PO.2 TECHNICAL COOPERATION PROJECTS

Form PO.2 "A" Identification, Results and Activities of the Project

Title:

1. Identification

1.1 Thematic Area:	Code:
1.2 Geographic Scope:	Host Country:
1.3 Funding:	
IICA Resources:	Quotas: Other: (specify)
External Resources:	From Country: Other: (specify)
1.4 Approval Date:	Memorandum:
1.5 Person Responsible:	

2. Activities to be performed during the year

ACTIVITY	TITLE OF ACTIVITY
01	
02	
.	

3. Results for the year

IDENTIFICATION		DESCRIPTION OF RESULTS (Indicate in parentheses the final product or intermediate objective it will help achieve)	INDICATORS AND TARGETS OF ACHIEVEMENT	DATE OF ACHIEVEMENT
Activity				
01	a			
	b			
02	c			
.	.			
.	.			
.	.			
03	n			

FORM PO.2 TECHNICAL COOPERATION PROJECTS

Form PO.2 "B" Resources, Justification and Remarks

1. Summary of resources by source of funding and major object of expenditure

CODE, ACTIVITY AND FUNDING SOURCE	MAJOR OBJECT OF EXPENDITURE (US\$)									TOTAL (3-9)	PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9			
Personnel Costs (Activity 00) ^{1/} Quotas CATIs External (Itemize sources)												
Activity 1 Quotas CATIs External (Itemize sources)												
Activity 2 .												
TOTAL												

2. Origin of resources

3. Justification of expenditures on consultants

4. Remarks

^{1/} Include major objects of expenditure 1 and 2 broken down source of funding.

FORM PO.3

3. SHORT-TERM ACTIONS

Instructions

This form should be used for every unanticipated, short-term action that the unit submits to the approval process during the course of the year. It is also used for such activities that have already been approved and will either begin or continue implementation during the budget period. In the latter case, it is enough to indicate the title and code number and to fill in sections 3.4, 3.5, 3.6 and 3.8 concerning the anticipated duration.

3.1 Identification

The purpose of this section is to summarize the general characteristics of this technical cooperation instrument. Some of the items in this section are self-explanatory, so only a few will be discussed here.

The **Code** is the identification number of the technical cooperation instrument. It consists of a 6-digit figure assigned by DIPRAT when the instrument is approved.

Under **Geographic Scope**, indicate whether the instrument is national, multinational or hemispheric in scope. In the case of multinational projects, indicate the area or countries involved, as well as the "Host Country," where the head or coordinator is located.

In item 1.5, "**Person Responsible**," identify the coordinator or person in charge of the unanticipated, short-term action.

3.2 Background and Justification

3.2.1 Specific Problem

This is a summary of the specific problem to be addressed by the action. It should be backed up with data and verifiable facts.

3.2.2 Justification

This is a brief explanation of the circumstances that led to the proposal for the unanticipated, short-term action. This section should answer the question, "Why should IICA carry out the proposed action?"

A full justification should be given for proposals to use quota funds from the category "pending approval" to finance an unanticipated short-term action. One of the projected results should be the corresponding project document.

3.3 Purpose

Explain why the short-term action is to take place, clearly stating that it is expected to achieve.

3.4 Results or Final Products

The purpose of the action should be specifically outlined in terms of final results or end products. They should be described in narrative terms, each one associated with indicators and targets. This section should provide an answer to the question, "What results will this activity bring about?" The results should be described in terms of the completion of one or more tasks or specific actions, in each case giving a date of completion.

3.5 Operating Strategy

This section should answer the question, "How will the activity be carried out so as to achieve the proposed results and purposes?" The strategy will describe what should be done, where and with whom.

A practical way of describing the operating strategy is to explain how you expect to achieve each result or end product and how the purpose of the short-term action will be achieved.

3.6 Resources by Funding Source and Major Object of Expenditure

Resources should be itemized by source of funding and major object of expenditure. The information does not need to be broken down into activities.

3.7 Origin of Resources

This section should name the document from which the resources are derived, specifying the source of funding, whether IICA Unit and/or external resources, giving the name of the agreement, date it was signed, date of expiry, etc.

3.8 Justification of Expenditures on Consultants

It is Institute policy that maximum use should be made of its own technical capabilities by mobilizing its human resources. Therefore, the request for funds to hire consultants must be duly justified and should include the following information:

- Purpose of the consultancy.
- Reasons why it is necessary to hire services outside IICA.

- **Person/months needed, indicating the type of consultant¹**
- **Approximate date of hiring**
- **Resources allocated for each consultancy; this should be consistent with the total resources programmed under major object of expenditure 8.**

The person responsible within the unit should send information on consultancy contracts to the pertinent supervisory offices. This should include:

- **Terms of reference**
- **Costs of insurance**
- **Benefits covered by the Institute**
- **Curriculum vitae of the consultant**

3.9 Remarks

This space should be used for giving any additional information that might help explain or justify the anticipated actions. Be sure to state what decisions need to be made, who will make them and what actions should be taken to ensure that the work is carried out as programmed.

¹ See the categories and regulations stipulated in the Executive Order in effect "Terms for Contracting Consultants."

FORM PO.3 SHORT-TERM ACTIONS

Title:

1. Identification

1.1 Thematic Area:

Code:

1.2 Geographic Scope:

Host Country:

1.3 Duration:

Initiation:

Completion:

1.4 Funding

IICA Resources:

Quotas:

Other: (specify)

External Resources:

From Country:

Other: (specify)

1.5 Person Responsible:

2. Background and Justification

2.1 Specific problem

2.2 Justification

3. Purpose

4. Results of final products

DESCRIPTION OF RESULTS

INDICATORS AND TARGETS OF ACHIEVEMENT

DATE OF ACHIEVEMENT

5. Operating strategy

FORM PO.3 SHORT-TERM ACTIONS

6. Resources by funding source and major object of expenditure

CODE AND FUNDING SOURCE	MAJOR OBJECT OF EXPENDITURE									TOTAL (3-9)	TOTAL	
	(US\$)											
	1*	2*	3	4	5	6	7	8	9			
Activity ¹ Quotas CATIs External (Itemize sources)												
TOTAL												

7. Origin of resources

8. Justification of expenditures on consultants

9. Remarks

* A breakdown of these resources should be presented on the personnel forms.

¹ There will normally be a single activity, entitled "Sole activity."

FORM PO.4

4. ACTIONS IN SUPPORT OF TECHNICAL COOPERATION

Instructions

This form is to be used for every support action that the unit submits to the approval process during the course of the year, following the instructions given in the current Executive Order in effect on the matter. It is also used for actions that have already been approved and will begin or continue implementation during the budget period. In the latter case, it is enough to indicate the title and code number and to complete sections 4.3 and 4.4.

4.1 Identification

The purpose of this section is to summarize the general characteristics of the support action. Some of the items in this section are self-explanatory, so only a few will be explained here.

The Code is the identification number of the support action. It consists of a 6-digit figure assigned when the instrument is approved.

Under Geographic Scope, indicate whether the instrument is national, multinational or hemispheric in scope. If it is multinational or hemispheric, indicate the Regional Center or countries it covers and the "Host Country" where the head or coordinator is located.

In Item 1.5, give the full title of the legal instrument (contract, agreement, letter of understanding) on which the support action is based. The beginning and ending dates of this agreement are to be given in 1.6.

In Item 1.7, give the date and number of the memorandum authorizing the signing of the Legal Instrument (where applicable).

4.2 Background and Justification

Summarize here the specific problem faced by the requesting institution and explain why the administrative support action is necessary. Also give the justification for IICA's providing this service.

4.3 Detailed description of the services that IICA will provide

Detail the services that IICA will provide to the institution party to the contract during the period for which the support action will be in effect.

4.4 Resources by Funding Source and Major Object of Expenditure

This section states the costs of the action for the year being programmed, broken down by source of funding and by major object of expenditure, preferably in a single activity and broken down into

several activities only in special cases. This will be based on the budget that forms part of the legal support instrument.

4.5 Origin of Resources

Give information additional to that provided in points 1.5 and 1.6, such as the institution that is contributing the resources, date, amount and accounting identification of the resources being programmed. In the case of addenda, reference should be made to the original agreement and the respective addenda (number, date, amount, etc.).

4.6 Schedule of purchase of equipment and vehicles

Indicate in this section the equipment and vehicles that IICA is committed to purchasing, and the anticipated date of purchase and delivery of the goods in question to the national institution party to the contract.

4.7 Organization for execution

Indicate how the unit will execute the action: personnel, infrastructure, office equipment, computer equipment. Specify whether the human and physical resources to be used are already in place or are incremental.

4.8 Relation with direct technical cooperation

Explain briefly how IICA can take advantage of this support action to:

- Establish links with national or international organizations
- Transfer experiences
- Generate future direct technical cooperation
- Influence the execution of the project
- Etc.

CATIs generated for the implementation of actions in support of direct technical cooperation must be programmed in accordance with the procedures on CATIs in the current Executive Order in effect on the subject, and therefore should not be included in the proposed support action.

FORM PO.4 ACTIONS IN SUPPORT OF TECHNICAL COOPERATIONTitle:

4.1 Identification

1.1 Code:		
1.2 Geographic scope:	Host Country:	
1.3 Duration:	Initiation:	Completion:
1.4 Funding:	Other: (specify)	
External resources:	From country:	
1.5 Title of legal instrument on which activity is based:		
1.6 Effective dates of legal instrument:		
Initiation:	Completion:	
1.7 Approval date:	Memorandum:	

4.2 Background and justification

2.1 Specific problem confronted by the institution

2.2 Justification for IICA participation

4.3 Detailed description of the services that IICA will provide

--

4.4 Resources by funding source and major object of expenditure¹

CODE AND FUNDING SOURCE	MAJOR OBJECT OF EXPENDITURE (US\$)									TOTAL (3-9)	TOTAL
	1*	2*	3	4	5	6	7	8	9		
	External Resources (Itemize sources)										
TOTAL											

4.5 Origin of resources

--

¹ Preferably in a single activity and broken down into several activities only in special cases.

* A breakdown of these resources should be presented on the personnel forms.

4.6 Schedule of purchases of equipment and vehicles

Type of equipment or vehicle	Date of purchase	Date of delivery

4.7 Organization for execution

--

4.8 Linkage with direct technical cooperation

Explain briefly how IICA can take advantage of this support action to:

- Establish linkages with national or international organizations
- Transfer experiences
- Generate future direct technical cooperation
- Influence the execution of the project
- Other

FORM PO.5

5. COSTS OF INTERNATIONAL PROFESSIONAL PERSONNEL

Instructions

This form is to be prepared only for establishing the costs of International Professional Personnel funded with external resources.

DIPRAT will prepare the figures on International Professional Personnel funded with quotas resources and/or CATIS, based on information supplied by the Directorate of Human resources. The results will be included in the base information, and these figures may not be altered by the operating units.

If any discrepancies are found between the list of staff members included in the base budget information and the real situation in the unit, the person responsible within the unit should so indicate in the cover memorandum when sending in the proposed Plan of Operation.

This table should include both management costs and the costs of direct technical cooperation and support services, with staff members being included in one section or the other, depending on their duties. The table should give each external source separately, and within each source, should distinguish between unit management personnel and those working under technical cooperation and support instruments.

Staff members who work under more than one technical cooperation instrument should be named under each pertinent cost center; the percent of time devoted to each instrument should be specified, and the costs programmed proportionally.

The column "Source of Funding/Cost Center" should be used to specify the source of the external funds (external institution) and the cost center (the unit management structure or the instrument of technical cooperation or support) under which the staff member works either full- or part-time.

The column "Class-Step/Current" shows the staff member's classification at the time the calculations are made. In "Class-Step/Budgeted", an additional classification step should be assigned to the staff member. This figure is valid only for purposes of the Plan of Operation and has no bearing on the staff member's classification, which can be modified only following the Institute's duly established procedures.

"Net Salary Budgeted" shows the amount pertaining to the staff member's "budgeted" classification, taken from the salary scale (net basic) in force for the budget year being programmed. Figures should be given in whole dollars (omit cents) for these calculations.

The calculations in "Family Allowance" and "Educational Allowance" are based on the number of recognized dependents that the staff member has at the time the calculations are made, disallowing those dependents who will become 25 years old during the course of the year. The educational allowance is calculated for all dependent children from three to 25 years of age who are enrolled in programs of study. The figures in force for the budget year should be used in both cases.

For the column **"Retirement Plan"**, calculations are based on the date the staff member entered IICA's employ. For the first two years of service, figures should reflect the benefits of the Provident Plan, with five percent of the "pensionable remuneration" indicated in the salary scale found in the biennial Program Budget in effect for the budget year. After the first two years, the staff member enters the Retirement and Pension Fund, and 14 percent of the pensionable remuneration is budgeted. If the third year will begin during the period being budgeted, the percentages should be weighted according to the month in which the person will be eligible to enter the 14 percent plan.

"Post Adjustment" is normally calculated in accordance with the system described in memorandum OC/DG-804, dated March 4, 1986. The table of multipliers in effect at the time the calculations are made should be used. This table is published and updated periodically by the Directorate of Human Resources, on the basis of data given by the International Civil Service Commission.

For budgetary purposes, the post adjustment is calculated as described, but should be increased by five (5) percent in countries with a positive adjustment factor, up to the ceiling indicated in the current table. Countries with a multiplier of zero (0) should budget with a multiplier of five (5).

The calculations for **"Insurance/Life, Health"** should be based on the tables in effect at the time the budget is prepared. The cost of life insurance depends on the basic net salary of the staff member, while health insurance costs reflect the number of recognized dependents.

The column **"Recognition for Years of Service"** should show the resources set aside in a reserve fund to pay this benefit, as described in the current Personnel Manual.

In the **"Moving"** column, designate resources to cover costs of recruitment, home leave, transfers and repatriation for each staff member.

In the column **"% Cost Distributed,"** indicate the proportion of time the staff member will devote to the technical cooperation instrument or to the pertinent management structure.

In the column **"Months Budgeted,"** indicate the number of months budgeted for each staff member.

FORM PO.5 COSTS OF INTERNATIONAL PERSONNEL¹

Unit:

Source of Funding/ Cost Center	Position Name	Class-Step Cur- rent	Bud- get- ed	Net Salary Budgeted	Fam.Allow, No Amt.	Educ.Allow, No Amt.	Retirement Plan	Post Adjust.	Life	Insurance Health	Recog. yrs.of Serv.	Moving Total	% cost distrib.	Mths. Bud- get- ed
1	SOURCE ¹ (identification)													
A.	Management Costs													
B.	Instruments of Tech. Coop. and Support													
	1. Project 1 (title)													
	2. Project 2 (title)													
	3. Short-Term Action 1 (title)													
	4. Short-term Action 2 (title)													
	5. Support Action 1 (title)													
	6. Support Action 2 (title) etc.													
2.	SOURCE (identification)													
TOTAL														

¹ This form is to be used ONLY for programming the costs of International Professional Personnel funded with EXTERNAL RESOURCES. DIPRAT will indicate the cost of the personnel financed with quota resources and/or CATIs allocated to major object of expenditure 1, by cost center.

FORM PO.6

6. COSTS OF LOCAL PERSONNEL

Instructions

This section gives a detailed listing of the costs of Local Professional and General Services Personnel, regardless of source of funding. One table should be filled in for Local Professional Personnel (PO.6 "A"), and another for General Services Personnel (PO.6 "B").

The table should be prepared for local personnel working in the management of the unit as well as for those working under direct technical cooperation and support instruments. Funding sources should be listed separately and, under each one, the cost center to which the staff member is attached.

If an employee works under more than one technical cooperation instrument and in the unit management, the amounts corresponding to each cost center should be detailed, specifying the percent of time devoted to each center in the column "% Cost Distributed".

The column "Funding Source/Cost Center" should be used to show the funding source (quotas, CATIs or external institution) and the cost center (unit management, direct technical cooperation or support instrument) where the staff member works part- or full-time.

The "Current Step" column should show the classification held by the staff member at the time the calculations are made. For the "Budgeted" column, another step should be added to the present classification. (This is valid only for purposes of the Plan of Operation and has no bearing on the staff member's real classification, which can be modified only in accordance with established Institute procedures.)²

In the column "Net Remuneration," indicate the amount corresponding to the budgeted classification, using the most recent salary scale (in US\$) officially authorized by the Institute for each country. Scales pending approval or projected scales should not be used.

The cost of the benefits for which staff members are eligible should be shown in the column "Employee Benefits," broken down as follows:

- General benefits for all the personnel (by country): these are the benefits that are the same for all local staff members.

These amounts may be expressed as follows:

- Fixed benefits: same, single amount for all staff members working in the country.

² Local Professionals are excepted from this rule as they are evaluated every two years. In their case, two steps should be estimated for the year of the evaluation and zero steps for the year in which there is no evaluation.

- **Percentage benefits:** expressed as a percentage of the salary.
- **Personal benefits:** These benefits are calculated in proportion to the net remuneration of each staff member, and may be expressed as:
 - **Fixed benefits:** specific fixed amount for each person, or some of them.
 - **Percentage benefits:** expressed as a percentage of the base salary of each staff member or some of them.

The total cost of benefits refer to the amounts that the Institute:

- must pay on a monthly basis to national institutions to cover social security obligations or collective fund contributions for local employees;
- must pay directly to or reserve for local employees for vacation pay, the obligatory end-of-year bonus, recognition for years of service, severance pay, etc., and that are required by law.

These costs should be calculated on the basis of the information that each unit adds to the information on local personnel, concerning percentages and fixed amounts of each benefit, specifying the general level (country) or individual level (personal). It is the responsibility of the Technical Cooperation Agencies in the countries to create the necessary reserves. At IICA Headquarters, this responsibility lies with the Directorate of Finance.

The column "Months Budgeted" indicates the number of months budgeted for each staff member.

The same table is used for externally funded Local Professional and General Services Personnel, but in this case, figures should include a reserve for indemnifications to be paid to each staff member when his/her services at the Institute conclude.

In order to facilitate this task, DIPRAT will send every unit an estimate of the costs of Local Professional and General Services Personnel funded with quota resources, based on the latest information supplied by the Directorate of Human Resources. It is the responsibility of each unit to propose any changes in the structure of its local personnel that it deems appropriate.

The effective date of the salary scale used for making the calculations should be indicated at the end of the form, and details of the social benefits applied should be set out in an appendix.

FORM PO.6 COSTS OF LOCAL PERSONNEL

Form PO.6 "A" Costs of Local Professional Personnel

Unit:

Funding Source/ Cost Center	Position	Name	Class	Current-Budget.	Net Remune- ration	Country		Social Benefits		Total Employee Benefits	Gross Remunera- tion.	% Cost Distributed	Mths. Bud- get- ed
						Fixed	%	Fixed	%				
1. SOURCE 1													
(Quotas, CATIs, IDB, USAID, etc)													
a. Management Costs ^v													
b. Direct Technical Cooperation and Support Instruments													
b.1 Project 1 (title)													
b.2 Project 2 (title)													
b.3 Short-Term Action 1 (title)													
b.4 Short-Term Action 2 (title)													
b.5 Support Action 1 (title)													
b.6 Support Action 2 (title)													
etc.													
2. SOURCE 2													
(Quotas, CATIs, IDB, USAID, etc.)													
TOTAL													

NOTE: Base information issued by DIPRAY for personnel funded with quota resources.

^v In the case of TCAs and Directorates of Regional Centers, personnel costs of the "basic structure" funded totally with quota resources should be separated from "complementary costs" funded with CATIs and/or external resources.

FORM FO.6 COSTS OF LOCAL PERSONNEL

Form FO.6 "B" Costs of General Services Personnel

Unit:

Funding Source/ Cost Center	Position	Name	Class	Current-Budget.	Net Remune- ration	Social Security		Benefits		Total Employee Benefits	Gross Remuneration	% Cost Distributed	Mths. Bud- get- ed
						Fixed	%	Fixed	%				
1. SOURCE 1													
(Quotas, CATs, IDB, USAID, etc)													
a. Management Costs ^v													
b. Direct Technical Cooperation and Support Instruments													
b.1 Project 1 (title)													
b.2 Project 2 (title)													
b.3 Short-Term Action 1 (title)													
b.4 Short-Term Action 2 (title)													
b.5 Support Action 1 (title)													
b.6 Support Action 2 (title) etc.													
2. SOURCE 2													
(Quotas, CATs, IDB, USAID, etc.)													
TOTAL													

NOTE: Base information issued by DIPFLAT for personnel funded with quota resources.

^v In the case of TCAs and Directories of Regional Centers, personnel costs of the "basic structure" funded totally with quota resources should be separated from "complementary costs" funded with CATs and/or external

FORM PO.7

7. INCOME SUMMARY

Instructions

This form summarizes the income from external resources that the operating unit expects to receive during the course of the budget year.

7.1 Cash Income from External Sources

This section should provide an estimate of expected income, itemized by external funding source, specifying amounts earmarked for "direct costs" and those derived from CATIs.

7.2 Other Contributions in Kind

In this section, give the estimated cash equivalent of all non-monetary income received, such as staff, services (office space, telephones, etc.), use of equipment, and so forth.

FORM PO.7 INCOME SUMMARY

Unit:

1. Cash Income from external sources

SOURCE	DIRECT COSTS US\$	CATIs		TOTAL US\$
		%	US\$	
TOTAL				

2. Other contributions in kind

SOURCE	TYPE OF CONTRIBUTION	ESTIMATED VALUE US\$
TOTAL		

CHAPTER IV

FORM AND INSTRUCTIONS FOR PREPARING THE SYNTHESIS OF THE PLAN OF OPERATION

INTRODUCTION

This chapter introduces the forms to be used for justifying and consolidating the proposed Plan of Operation for each unit, together with the corresponding instructions.

The Synthesis of the Plan of Operation derives from the definition of priorities and the preparation of the Detailed Plan of Operation of each operating unit. It is presented to the consideration of the Director General as a proposal for the effective allocation of funds. It specifies the amount of resources allocated for the unit management and each of the direct technical cooperation and support instruments, itemized by funding source and major object of expenditure.

The Synthesis is subject to approval by the Director General as an initial Plan of Operation for beginning the unit's fiscal year. This initial Plan of Operation can be supplemented during the course of the year as budget alterations become necessary.

The following forms are used for its preparation:

- **PC.1 Plan of Action for the period.** This form contains the information to support the proposed technical cooperation actions, as it indicates the priorities for the period in response to the needs perceived by the Institute.
- **S.1 Allocation of resources.** The information presented in this form is a summary of the proposed Detailed Plan of Operation.

FORM PC.1

PLAN OF ACTION FOR THE PERIOD

Instructions

This form should be used by the Technical Cooperation Agencies, the Directorates of the Regional Centers and the Directorates of the Areas of Concentration and Specialized Services.

It should indicate the essence of the technical cooperation services that the unit will provide during the period for each of the internal and external actions to be executed.

This plan should be in consonance with the mission, vision and objectives of the Institute, as reflected in its Medium Term Plan, Program Budget, guidelines for cooperation in the Areas of Concentration, and current Regional Strategy.

It should be based on an identification of the problems and needs of the sector. In the case of the Directorates of the Regional Centers and the Directorates of the Areas of Concentration and Specialized Services, it should also take account of the needs of the Institute's internal units, in order to contribute to the provision of quality technical cooperation services.

A. Technical Cooperation Agencies and the Directorates of the Regional Centers

The TCAs and the Directorates of the Regional Centers should include a summary of the "Plan of Technical Cooperation" for the country or region, as applicable, indicating the principal needs of the agricultural sector in the country or region and IICA's response to those priority needs. It should also indicate the principal results and the indicators for measuring them. This information should be indicated in Form PC.1 "A" Plan of Technical Cooperation.

B. Directorates of Areas of Concentration and Specialized Services

The Directorates of these units should define the priorities to be addressed during the period, based on the internal needs of the Institute and the external needs of the agricultural sector.

The most important anticipated overall results and the indicators for measuring them should be defined.

FORM PC.1 FOR TECHNICAL COOPERATION AGENCIES IN THE COUNTRIES AND DIRECTORATES OF REGIONAL CENTERS

Form PC.1 Plan of Action for the Period

Form PC.1 "A" Plan of Technical Cooperation

Unit:

Needs of the Sector (in order of importance)	IICA's Supply	Justification

Expected Overall Outputs	Indicators (for each output)
1.	
2.	
.	
.	
.	
n	

FORM PC.1 FOR DIRECTORATES OF AREAS OF CONCENTRATION AND SPECIALIZED SERVICES

Form PC.1 Plan of Action for the Period

Form PC.1 "B" Priorities for the Period

Unit:

Priorities	(Internal or External) Need that it is intended to address
1°	
2°	
3°	

Expected Overall Outputs	Indicators (for each output)
1.	
2.	
.	
.	
.	
n	

D. Directorates of the Areas of Concentration and Specialized Services

The information needed to complete this consolidated form on Unit resources derives from Form PO.1 "B" for Unit Management, Internal Unit or Subdivision, and General Costs and Provisions; from Form PO.2 "B" point 1 for each project of the unit; from Form PO.3 point 6 for each short-term action approved.

With regard to instruments pending approval, those that are in the process of being approved or those whose execution is scheduled for the period, but are not yet completely prepared, should be included in this Form, provided they are financed totally or partially with quota resources.

For this type of instrument, costs for personnel currently under contract (major objects of expenditure 1 and 2), and the rest of the quota resources available to the instrument, should be listed under the heading "Pending Approval."

If the projects have not yet been defined, the personnel and operating resources "pending approval" may be placed in a category entitled "technical cooperation actions to be defined."

The total sum of quota resources on this Form should coincide with the base figure of quotas assigned for the period being budgeted.

FORM S.1 FOR TECHNICAL COOPERATION AGENCIES (TCAs) IN THE COUNTRIES

Form S.1 Allocation of Resources

Unit:

COST CENTER/ ORIGIN OF RESOURCES	MAJOR OBJECT OF EXPENDITURE									PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9 (3-9)		
I. MANAGEMENT COSTS											
Personnel Costs ¹											
Quotas											
CATIs											
External											
(Itemize sources)											
Management and Coordination											
Quotas											
CATIs											
External											
(Itemize sources)											
Administration and General Services											
Quotas											
CATIs											
External											
(Itemize sources)											
<hr style="border-top: 1px dashed black;"/>											
II. COSTS OF DIRECT TECHNICAL COOPERATION AND SUPPORT INSTRUMENTS											
A. Approved ²											
Project 1											
Personnel costs											
Quotas											
CATIs											
External											
(Itemize sources)											
Activity 1 (title)											
Quotas											
CATIs											
External											
(Itemize sources)											
Activity 2 (title)											
.											
.											
Project 2											
Short-term Action 1											
Short-term Action 2											
Support Action 1											
Support Action 2											

¹ To be itemized by "basic structure" funded totally with quota resources and by "complementary personnel costs" funded with CATIs and/or external resources.

² In duly approved cases, the Unit of Coordination of Operations is to be included in "A. Approved."

FORM S.1 ALLOCATION OF RESOURCES

Unit:

COST CENTER/ ORIGIN OF RESOURCES	MAJOR OBJECT OF EXPENDITURE									PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9		
B. Pending Approval¹ (quota resources only)											
Project 1 (title) Quotas											
Project 2 (title) Quotas											
C. National budget item "Short-Term Technical Cooperation and Preinvestment" Quotas CATIs											
TOTAL MANAGEMENT COSTS Quotas CATIs External (Itemize sources)											
TOTAL COSTS OF DIRECT TECHNICAL COOPERATION AND SUPPORT INSTRUMENTS Quotas CATIs External (Itemize sources)											
TOTAL AT NATIONAL LEVEL Quotas CATIs External (Itemize sources)											

¹ If the projects have not yet been defined, the personnel and operating resources "pending approval" may be placed in a category entitled "Technical Cooperation Actions to be defined."

FORM S.1 FOR DIRECTORATES OF REGIONAL CENTERS

Form S.1 Allocation of Resources

Unit:

COST CENTER/ ORIGIN OF RESOURCES	MAJOR OBJECT OF EXPENDITURE									PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9 (3-9)		
I. MANAGEMENT COSTS											
A. OFFICE OF THE DIRECTOR											
Personal Costs (00) ¹											
Quotas											
CATIs											
Management and Coordination											
Quotas											
CATIs											
External											
(Itemize sources)											
B. Regional Programming, Projects and Evaluation Unit											
Personal Costs (00) ¹											
Quotas											
CATIs											
External											
(Itemize sources)											
Management of programming and evaluation actions											
Quotas											
CATIs											
External											
(Itemize sources)											
Management of studies and projects											
Quotas											
CATIs											
External											
(Itemize sources)											
II. COOPERATION INSTRUMENTS ALLOCATED TO THE DIRECTORATE OF THE REGIONAL CENTER											
A. Approved											
Project 1											
Personal costs											
Quotas											
CATIs											
External											
(Itemize sources)											
Activity 1 (title)											
Quotas											
CATIs											
External											
(Itemize sources)											
Activity 2 (title)											
.											
.											
Project 2											
Short-term Action 1											
Short-term Action 2											
Support Action 1											
Support Action 2											

¹ Personnel costs should be itemized by "basic structure" funded totally with quota resources and by "complementary personnel costs" funded with CATIs and/or external resources.

FORM S.1 ALLOCATION OF RESOURCES

Unit:

COST CENTER/ ORIGIN OF RESOURCES	MAJOR OBJECT OF EXPENDITURE									PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9 (3-9)		
B. Pending approval ¹ (include only quota resources)											
- Project 1 (title) Quotas											
- Project 2 (title) Quotas . .											
C. Regional budget item "Short-Term Technical Cooperation and Preinvestment" Quotas CATIs Other											
TOTAL MANAGEMENT COSTS Quotas CATIs External (Itemize sources)											
TOTAL COSTS OF COOPERATION INSTRUMENTS Quotas CATIs External (Itemize sources)											
TOTAL RESOURCES TOTAL QUOTAS TOTAL CATIs TOTAL EXTERNAL (Itemize sources)											

¹ If the projects have not yet been defined, the personnel and operating resources "pending approval" may be placed in a category entitled "technical cooperation actions to be defined."

FORM S.1 FOR MANAGEMENT AND SUPPORT UNITS

Form S.1 Allocation of Resources

Unit:

COST CENTER/ ORIGIN OF RESOURCES	MAJOR OBJECT OF EXPENDITURE									PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9		
I. MANAGEMENT COSTS											
Office of the Director											
Personnel Costs (00) ^v											
Quotas											
CATIs											
Self-financing											
External											
(Itemize sources)											
- Single activity (title)											
Quotas											
CATIs											
Self-financing											
External											
(Itemize sources)											
Costs of the Internal Unit											
Personnel Costs (00) ^v											
Quotas											
CATIs											
Self-financing											
External											
(Itemize sources)											
- Single activity (title)											
Quotas											
CATIs											
Self-financing											
External											
(Itemize sources)											
Costs of the internal unit											
•											
•											
II. COSTS OF TECHNICAL COOPERATION INSTRUMENTS											
A. Approved											
Project 1											
Personnel costs											
Quotas											
CATIs											
External											
(Itemize sources)											
Activity 1 (title)											
Quotas											
CATIs											
External											
(Itemize sources)											
Activity 2 (title)											
•											
•											
Project 2											
Short-term Action 1											
Short-term Action 2											

^v Activity 00 should be used only to show personnel costs.

FORM S.1 ALLOCATION OF RESOURCES

Unit:

COST CENTER/ ORIGIN OF RESOURCES	MAJOR OBJECT OF EXPENDITURE									PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9 (3-9)		
B. Pending Approval (quota resources only)											
Project 1 (title) Quotas											
Project 2 (title) Quotas											
III. GENERAL COSTS AND PROVISIONS 1..... 2.....											
TOTAL MANAGEMENT COSTS Quotas CATIs Self-financing External											
TOTAL COSTS OF TECHNICAL COOPERATION INSTRUMENTS Quotas CATIs Self-financing External											
TOTAL GENERAL COSTS AND PROVISIONS Quotas											
TOTAL RESOURCES TOTAL QUOTAS TOTAL CATIs TOTAL SELF-FINANCING TOTAL EXTERNAL (Reserve resources)											

FORM S.1 FOR DIRECTORATES OF AREAS OF CONCENTRATION AND SPECIALIZED SERVICES

Form S.1 Allocation of Resources

Unit:

COST CENTER/ ORIGIN OF RESOURCES	MAJOR OBJECT OF EXPENDITURE									PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9 (3-9)		
I. MANAGEMENT COSTS											
Personnel Costs (Activity 00) ^v											
Quotas											
CATIs											
External											
(Itemize sources)											
Management and Coordination											
Quotas											
CATIs											
External											
(Itemize sources)											
<hr style="border-top: 1px dashed black;"/>											
II. TECHNICAL COOPERATION INSTRUMENTS ASSIGNED TO THE UNIT											
A. Approved											
Project 1											
Personnel costs											
Quotas											
CATIs											
External											
(Itemize sources)											
Activity 1 (title)											
Quotas											
CATIs											
External											
(Itemize sources)											
Activity 2 (title)											
.											
Project 2											
Short-Term Action 1											
Short-Term Action 2											

^v Costs of personnel are to be broken down by "basic structure" totally financed with quota resources, and by "complementary costs" financed with CATIs and/or external resources. Activity 00 should be used only to budget personnel costs.

FORM S.1 ALLOCATION OF RESOURCES

Unit:

COST CENTER/ ORIGIN OF RESOURCES	MAJOR OBJECT OF EXPENDITURE									PENDING APPROVAL	TOTAL
	1	2	3	4	5	6	7	8	9 (3-9)		
B. Pending approval¹ (quota resources only)											
Project 1 (title) Quotas											
Project 2 (title) Quotas											
TOTAL MANAGEMENT COSTS Quotas CATIs External (Itemize sources)											
TOTAL COSTS OF TECHNICAL COOPERATION INSTRUMENTS ASSIGNED TO THE UNIT Quotas CATIs External (Itemize sources)											
TOTAL RESOURCES TOTAL QUOTAS TOTAL CATIs TOTAL EXTERNAL (Itemize sources)											

¹ If the projects have not yet been defined, the personnel and operating resources "pending approval" may be placed in a category entitled "technical cooperation actions to be defined."

APPENDIX 1

ACCOUNTING CODES FOR PROGRAMMING PURPOSES

Identification codes for funding sources, the budget year, operating units, thematic areas, technical cooperation instruments, activities and major objects of expenditure consist of 14 digits (characters), as described below:

Funding Source	Year	Operating Unit	Budget Chapter	Thematic Area	Instrument		Activity	Major Object of Expenditure
					N°	Type		
1-2	3-4	5-6	7	8	9-10	11	12-13	14

Number	Description
1-2	The first and second spaces may be letters or numbers, and they are used to identify the funding source. Quota resources are identified as "A2," CATIs as "A9" and miscellaneous income as "A8." Each external source has its own code, which is assigned by the Directorate of Finance.
3-4	The third and fourth spaces are numbers and are used to identify the corresponding budget year. For example, the year 1997 is identified as "97."
5-6	The fifth space is a number and the sixth space is a letter. Both are used to identify IICA's operating units. The operating units that presently exist are shown in Table N°1.
7	The seventh space is a number and is used to identify the three categories of activity or chapters that make up the Program Budget: <ol style="list-style-type: none"> 1. Direct Technical Cooperation Services 2. Management Costs 3. General Costs and Provisions
8	The eighth space is a letter and is used to identify the thematic area or type of activity, within each unit. The thematic areas and types of activity that presently exist are shown in Table N°2.
9-10	The ninth and tenth spaces are numbers and are used to identify the sequence of technical cooperation instruments by thematic area or type of activity, within each operating unit. These numbers are also used to identify the internal subdivisions of units.
11	The eleventh space is a number and is used to identify the type of direct technical cooperation or support instrument. These can be: <ol style="list-style-type: none"> 1. National instruments 2. Multinational instruments 3. Hemispheric instruments 4. Management activity (only for units at Headquarters)
12-13	The twelfth and thirteenth spaces are numbers and are used to identify, consecutively, the activities of each direct technical cooperation or support instrument, or management activity.
14	The fourteenth space is a number and is used to identify the major object of expenditure (1 to 9). The major objects of expenditure are set out in Table N°3.

TABLE N° 1
OPERATING UNITS
 (Numbers 5 and 6)

UNIT	UNIT CODE
<i>Directorate of the Central Regional Center</i> TCA in Costa Rica TCA in Belize TCA in Guatemala TCA in Honduras TCA in Nicaragua TCA in Panama TCA in El Salvador	1Z 1C 1B 1G 1H 1N 1P 1S
<i>Directorate of the Caribbean Regional Center</i> TCA in Antigua and Barbuda TCA in Bahamas TCA in Barbados TCA in Dominica TCA in Guyana TCA in Haiti TCA in Jamaica TCA in St. Kitts and Nevis TCA in St. Lucia TCA in Dominican Republic TCA in Grenada TCA in Suriname TCA in Trinidad and Tobago TCA in St. Vincent and the Grenadines	2Z 2A 2M 2B 2D 2G 2H 2J 2K 2L 2P 2R 2S 2T 2V
<i>Directorate of the Andean Regional Center</i> TCA in Bolivia TCA in Colombia TCA in Ecuador TCA in Peru TCA in Venezuela	3Z 3B 3C 3E 3P 3V
<i>Directorate of the Southern Regional Center</i> TCA in Argentina TCA in Brazil TCA in Chile TCA in Paraguay TCA in Uruguay	4Z 4A 4B 4C 4P 4U

UNIT	UNIT CODE
Directorate of the Northern Regional Center TCA in Canada TCA in the United States of America TCA in Mexico	5Z 5C 5E 5M
Office of the Director General Administrative and Financial Audit Directorate of Finance Directorate of Human Resources Directorate of External Relations, Communications and Marketing Directorate of Planning, Programming, Projects and Technical Audit Directorate of Administration AgriFuture Foundation Coordination of Centers and Technical Assistance	6A 6B 6C 6D 6E 6F 6G 6H 6J
Area of Concentration I: Socioeconomic Policy, Trade and Investment Area of Concentration II: Science and Technology, Natural Resources and Agricultural Production Area of Concentration III: Agricultural Health Area of Concentration IV: Sustainable Rural Development Specialized Service I: Training, Education and Communications Specialized Service II: Information, Documentation and Informatics Directorate of Strategic Thinking Center for Integration and Agribusiness Development	7A 7B 7C 7D 7E 7F 7G 7T

TABLE N° 2
THEMATIC AREAS OR TYPE OF ACTIVITY
 (Eighth digit)

THEMATIC AREA/TYPE OF ACTIVITY	CODE
• <i>Thematic Area</i>	
Area of Concentration I: Socioeconomic Policy, Trade and Investment	A
Area of Concentration II: Science and Technology, Natural Resources and Agricultural Production	B
Area of Concentration III: Agricultural Health	C
Area of Concentration IV: Sustainable Rural Development	D
Specialized Service I: Training, Education and Communications	E
Specialized Service II: Information, Documentation and Informatics	F
• <i>Type of Activity</i>	
Strategic Thinking	G
Inter-thematic Instruments	H
Actions in Support of Technical Cooperation	J
CATIE and CARDI	L
Management Activities	M
General Costs and Provisions	N
Short-term Technical Cooperation and Preinvestment through the Office of the Director General	P
Emergency Fund for Agricultural Health	Q
Short-term Technical Cooperation and Preinvestment at the country or regional level	R
Center for Integration and Agribusiness Development (CIDAE)	T
Short-term Support for the Regional Centers by Headquarters	X
Directorates of Regional Centers	Z

TABLE N° 3
MAJOR OBJECTS OF EXPENDITURE (MOE)
 (Fourteenth digit)

MOE	DESCRIPTION
1	<p>Costs of International Professional Personnel Base salary, allowances, installation and transfer allowance, home leave, recruitment expenses, insurance, medical examination, recognition for years of service, etc.</p>
2	<p>Costs of Local Professional and General Services Personnel Base Salary, social benefits, legal indemnifications, recognition for years of service, five-year service recognition, overtime, etc.</p>
3	<p>Personnel training and scholarships The costs of training and scholarships both for IICA personnel and for the beneficiaries of direct technical cooperation and support provided by the institution should be included in this MOE. Typical examples of expenses under this MOE are travel expenses to the training, registration, insurance, transportation, per diems, books, educational materials, etc., related to long-term studies, short courses, seminars and meetings, etc.</p>
4	<p>Travel by Members of IICA Expenses related to official travel by staff members and senior officials of IICA should be included in this MOE, when the purpose of such travel is carry out activities of the institution. Travel by IICA personnel for the purpose of personal training should be included under MOE 3. Transportation and per diems are included in this MOE.</p>
5	<p>Publications and Office Supplies Includes the editing and publication of documents; books; manuals; reports, official documents; reproduction of documents; publication of official notices; office supplies, printing and bibliographic materials.</p>
6	<p>Acquisition or Lease of Buildings and Equipment This MOE is used to record the leasing of equipment, vehicles and offices; hardware and software, lands and buildings, furniture, equipment, vehicles, books, etc.</p>
7	<p>Maintenance, Communications and General Services This MOE includes expenses related to the maintenance of equipment and vehicles; communications of all kinds; cleaning and maintenance materials; utilities (water, electricity, gas, etc.); and the payment of outside contracts for security and cleaning services.</p>
8	<p>Performance Contracts, Works and Transfers This includes payments for the hiring of consultants or for the provision of the following services: translation, editing, training, evaluations, secretarial services, legal services, external auditing, etc.; and the payments to CATIE, CARDI and OAS Administrative Tribunal.</p>
9	<p>Other Costs This MOE includes insurance, food products and beverages, medical supplies, official ceremonies and receptions, visits, employee recreation, transportation and moving expenses, bank charges, etc.</p>

FECHA DE DEVOLUCION			

IICA
E14-126 -Ed. Ing.

Autor
Título Programming Manual: rules
and procedures for preparing
the annual plan of operation

Fecha Devolución
Nombre del solicitante





