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The Latin American and Caribbean Institute for Economic and Social Planning (ILPES) is a permanent body with its own identity which belongs to the ECLAC system. It was founded in the early 1960s (June 1962) to assist the Governments of the region in the area of public policy planning and coordination through the provision of training, advisory and research services. At present, the Institute is in the process of developing a cluster of activities relating to strategic State management.
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I. TENTH CONFERENCE OF MINISTERS AND CHIEFS OF PLANNING OF LATIN AMERICA AND THE CARIBBEAN AND ELEVENTH MEETING OF THE REGIONAL COUNCIL FOR PLANNING.

Arturo Núñez del Prado

Among the activities of the Institute, the one that is given highest priority is the maintenance of contacts and ties with the governments of the region, and in particular with the planning authorities and ministries that guide and evaluate their work. The two most important of these meetings will take place at the end of this year.

At the Nineteenth Meeting of the Presiding Officers of the Regional Council for Planning, held in Madrid in November 1997, warm and unanimous approval was given to the proposal by Chile to host the Tenth Conference of Ministers and Chiefs of Planning of Latin America and the Caribbean and the Eleventh Meeting of the Regional Council for Planning, both of which will be held on 26 and 27 November 1998.

Political leaders in the region have expressed concern about the growth and equity trends being seen in most of the countries. In very few of them has high and steady growth been achieved, poverty is falling in only a handful of cases, and increasing concentration of income is almost universal.

With this in view, and after an exchange of opinions between the Presidency of the Regional Council for Planning and the host country, coordinated by the Office of the ILPES Director, it was agreed that the Conference would concentrate on evaluating the functioning and prospects of the market economy in each of the region's countries. All of these economies, in different ways, display strengths and weaknesses, successes, failings and excesses. The aim is to identify these and, by projecting them over the medium and long terms, to obtain a clear view of where the particular workings of each economy and society are leading them.

In essence, the objective is to consider what type of economic structure might be expected to consolidate in future and how equitable income distribution might be. There is concern about what destiny awaits those groups now regarded as vulnerable, what can be expected to happen with

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1 Director of ILPES.
employment, poverty and social exclusion, and what functions are emerging as core responsibilities of the State. This event will certainly provide an excellent opportunity to become acquainted with individual delegates' points of view about their countries.

Finally, at the Eleventh Meeting of the Regional Council for Planning the government representatives will examine the activities carried out by the institute and give their views on its planned activities and financing.
The countries of Latin America have once again been opening up to the international economy at a time when this is undergoing a major upheaval. The process is full of opportunities but also of risks, as the problems still being faced by most developed countries clearly reveal.

Realistically, two crucial facts need to be acknowledged; firstly, standing aloof from this process does not appear to be an option, and secondly, the countries that are involved in it will always divide into winners and losers, and the same is true of different strata and groups within each country. Does not the success of certain countries in South-East Asia coexist with the almost terminal prostration of several African ones? Right from the outset of what is called “globalization”, from the beginnings of European expansion in the 15th century up until the present day, the fortunes of rational societies have differed greatly. This reveals the different degrees to which these societies have been able to take advantage of the opportunities and avoid the risks that growing economic internationalization entails.

In Latin America, as in the rest of the world, there is open controversy about what economic, political and sociocultural conditions provide the best chances of success while reducing the risks of failure; recently, for example, there has been a renascence in theories about sociocultural conditions, which had been forgotten since the 1970s, while at the same time the most varied economic and political conditions continue to exist side by side.

Under these circumstances, it is an interesting exercise to imagine the three or four main ideas that Prebisch would have put forward had he been a party to this controversy.

In the first place, I believe, he would have pointed out that the countries of the region need to persist in their efforts to reach the objective that he proposed at the end of the 1940s, namely to escape once and for all from a role in the international economy that is based on primary exports and to establish a different one in which exports of goods and services with greater value added predominate. This objective cannot be fully achieved by manipulating exchange rates or reducing real wages; these are spurious and fragile ways of raising international competitiveness. The only genuine way of reaching this objective is to

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2 Advisor with the Director’s Office.
incorporate technical progress into the production process in a deliberate, wide-ranging and systematic way.

Among the different economic conditions that Prebisch would have considered for the purpose of promoting the introduction of technical progress, I believe that he would on the one hand have stressed the need to continue with the progress made towards greater integration between the countries of the region, and on the other would have insisted on the importance of speeding up the process of capital accumulation, meaning by this both physical and human capital, as he used to emphasize. In this area, he would certainly have recommended measures to reduce transfers of resources abroad, be these commercial or financial, but more crucially he would have stressed the need to make an enormous domestic effort to accumulate capital on the basis of a "social use of the excess" oriented by principles of austerity and technical and distributive rationality.

As regards sociopolitical conditions, I presume Prebisch would have pointed out that wide-ranging, prolonged and systematic introduction of technical progress to raise international competitiveness requires the participation of all social groups in concerted long-term action. He often drew on historical examples to demonstrate that when such common purpose exists great obstacles can be overcome and ambitious targets met, even in situations where financial resources are very limited. He always considered that the introduction of technical progress was not just an economic process but also a sociopolitical one that tests the ability of national societies to take collective action organized on the basis of democratic principles. He would also have reminded us that this ability is greatly weakened in unequal societies, since a lack of social equity is detrimental to integration and to the sense of belonging to a national community.

Finally, Prebisch would quite probably have reaffirmed that greater international competitiveness, and the economic growth this can generate, are not ends in themselves but are means towards the objective of improving living conditions for the entire population, particularly the worse off. He often used to stress that there are different ways of participating in the international economy, and that the consequences of these for the living conditions and opportunities of the different social strata are no less diverse.

Prebisch criticized the approach to participation in the international economy that was taken in the decades leading up to the crisis of the 1930s for its slowness and for the fact that its benefits reached only a small proportion of the population in Latin America. Likewise, in the 1970s he was among the first to warn that the more inward-looking approach being taken to economic development in the post-war years would also lead to concentration and social exclusion in the countries of the region. He would, therefore, surely have proposed "productive absorption of the labour force" (which includes lowering unemployment and
underemployment), fairer income distribution and the reduction of poverty as the major objectives of economic growth. Such objectives could be achieved through a form of development that covers all productive sectors and strata, combined with a social policy that is aimed at reducing social inequality and poverty.

These are only some of the landmark ideas that shaped Prebisch’s 60 years of work. They demonstrate that his concern went beyond economic questions alone to the national construction of our societies. His wish was that they should be strengthened from the inside, with economic development being accompanied by social integration and democratic discipline, in such a way that they could control their own destinies and occupy prominent and respected positions in the international order. All of his ideas, from the general and abstract to the most specific and concrete, are a contribution towards the fulfilment of this hope.

This hope remains alive in the consciousness of the Latin American peoples; the utility of returning to Prebisch’s ideas is self-evident. May our social scientists be capable of breaking away from the cultural hegemony of the central countries, as Prebisch did when he was young, may they be interested in his ideas, study them critically and take and use the large part of them that, in my opinion, remains valid today. This would be the best homage to his memory.
III. POLITICAL PARTIES AND STRATEGIC MANAGEMENT

The Institute published a book entitled Partidos Políticos y Gestión Estratégica, whose introduction is given below.

The workings of political parties and the behaviour of their leaders have been the subject of very widespread criticism in the region. For democracy to operate and become entrenched, it is vital to have solid political systems in which the parties are credible enough to be able to act as rallying points for the interest and commitment of citizens in their projects for the nation. Again, in the blueprint for strategic management being developed by the Institute, political parties and leaders have a role of singular importance.

Both of these considerations have been crucial factors in the decision to initiate work that involves, firstly, carrying out a serious diagnosis of the causes that have brought prevailing political systems into disrepute; secondly, identifying and evaluating proposals to restore the prestige of the organizations and agents most closely involved with politics and the way policymaking is carried out; and thirdly, comprehending these agents' views and interpretations of State modernization and reform processes.

With the awareness that this was an effort which would need to be sustained over time, and that the subject was a sensitive and delicate one on which the widest range of views would need to be consulted, the Institute, with the support of the government of Italy and sponsorship from the government of Brazil, planned and organized a seminar to examine these issues rigorously. This took place in Brasilia on the 28 and 29 November 1996. The government of the host country, and in particular His Excellency the President of the Republic and the Minister of Planning and the Budget, gave unqualified backing to the proposal, while it was the government of Italy which, in pursuit of its settled policy of cooperation with the region, made the meeting possible. For the Institute, with its constant determination to provide effective support to the countries, it was very gratifying to see this invitation receive such backing and to have such highly qualified participants attend. The Institute would like to put on record its gratitude towards both governments.

Those invited to the seminar included distinguished politicians and analysts from the region, among them presidential candidates and leaders representative of their countries. Their attendance at the seminar, and even more so the high level, seriousness and frankness of their
assessments, judgements and responses in the debates and in the studies submitted, call for special acknowledgement. Thanks are also due for their evaluation of the usefulness of the meeting, its organizational structure and the subject-matter addressed; the occasion was felt to be a particularly fertile one which provided an opportunity for them not only to examine the problems that concerned them, but to reflect on their own performance and the way they conducted themselves as politicians, enabling them to draw a contrast with the approaches taken by those of their counterparts who also attended the event.

It is unnecessary to reiterate how important it is to clarify the problems that afflict political parties and leaders; the need is to disseminate the results of diagnoses and promote research and exchanges of views on this vital component of democracy. It is in the light of these considerations that the Institute is presenting this book, which collects together the different studies submitted at the seminar, together with an agenda of issues to be dealt with. If this publication helps to generate discussion and criticisms that can enable confusions to be dispelled and proposals produced, it will have fulfilled its main purpose. It is only fair to acknowledge the valuable contribution made by the ILPES advisors, señores Adolfo Gurrieri and Juan Enrique Vega, to this effort which, as has already been said, marks the beginning of a new course of action that the Institute intends to pursue.
IV. REGULATORY FRAMEWORK, PRIVATIZATION AND THE MODERNIZATION OF THE STATE (ADC/ILPES PROJECT).

Office of Public Sector Programming

In the opening months of 1997, the process of publishing the final documents for the first stage of the Project on the regulatory framework, privatization and the modernization of the state was brought to a conclusion. This Project was undertaken jointly by the Institute and the Andean Development Corporation (ADC), and is intended as a response to the instructions received by ILPES from the Member Governments of the Regional Council for Planning regarding the production of a databank of experience in the regulation of basic services.

For this first stage to be implemented, the ADC designated ILPES as the beneficiary of non-repayable technical assistance funding in the middle of 1995, and the corresponding consultancy work was completed towards the end of 1996 within the Institute's Office of Public Sector Programming. It was on the basis of these reports that the final documents detailed below were produced. These documents may be obtained on request, subject to the general rules laid down for this.

As a result of the positive assessment that both the ADC and ILPES have made of the results of the venture, the authorities of the two institutions have agreed to implement a second stage of the Project which, in essence, will enable the databank of regulation experience to be enriched with information about other basic service sectors and a greater number of national cases. To this end, the Institute will submit a proposal for the consideration of ADC during the second half of the current year.
Between 15 August and 5 September 1997, the first International Course on the preparation and evaluation of public safety projects was held in Santiago, Chile, having been organized by the Institute with technical, statistical and professional assistance from the Chilean Carabineros.

This course, which covers what is a new field for the Institute, was of the nature of a pilot course which was opened up to the international community with the aim of conveying a particular economic viewpoint in relation to this issue and inviting suggestions and reactions from the participants, the intention being to establish it as a more permanent training activity.

It has always been very clear, and has never been denied from any ideological standpoint, that one of the areas in which the State has to act to ensure that people can live in peace and that economic activity can be carried on normally is the area of public safety. Increasing insecurity, perceived as an increase in criminal activity and lawlessness in general, has a severely detrimental impact on people’s level of well-being, threatens internal order in the countries of the region and can become a serious obstacle to the development prospects of modern societies. Protection for the public has become one of the central concerns of many governments in the region and one of the most heartfelt demands of its population.

Investment in public safety, however, is often perceived as a cost that does not show any clear return, and as an obligation of government that the State has no choice but to accept. The danger that this creates is that attention may be focused on activities which are evaluated exclusively as a service that the State has to provide, so that there is a failure to analyse this service from a wider viewpoint which takes into account aspects such as the economic and social return that this cost, which is really an investment, may be able to produce. The questions that might be raised when decisions are made about the allocation of this type of investment expenditure should really concern the nature and amounts of savings that could be generated in terms of material losses, human losses, medical expenses, savings in working hours due to lower workforce absenteeism, etc., as against the investment that would have to go into a given public safety project to enable these savings to be obtained. When we try to answer these questions, which should really be seen in the light of a cost-benefit type assessment, we might find, not without a degree of surprise, that these are investments which produce a high rate of social return. Nonetheless, it may also happen, especially where activities of this type are concerned, that there are many intangible benefits which
are difficult to quantify and evaluate, which means that it would be necessary to analyse the social return of these investments on different methodological bases, but without avoiding the responsibility of seeking to allocate limited public safety funding efficiently in the light of the development objectives that the State has set itself.

Consequently, investments that were formerly regarded only from the standpoint of an obligation to provide the service in question could be justified to the political and civil estates of society in terms of their economic and social benefits.

It is important for public safety activities to be interpreted as genuine investment projects that need to be subjected to a systematic process of identification, preparation and evaluation before any decision is taken on different options. This approach helps ensure that public funds are administered efficiently and that the development strategies which have been set are actually implemented.

In this context, it is important to foster a “project culture”, which means creating a permanent and institutionalized capability to manage public safety projects that are viable and sustainable, that can be financed, and that bring about a sustained increase in the productivity of the beneficiaries. This entails a decentralized approach to building the skills needed to prepare, evaluate, manage and implement investment projects and meet the objective of making investment programmes more efficient and effective, particularly at the local and regional levels. In this course, a practical and simple working methodology will be used to analyse different public safety projects, which will be subjected to economic and social evaluation. This will enable the suitability of each project to be gauged from the point of view of society, ensuring that the State meets this ineluctable responsibility in an efficient and appropriate way.
VI. COURSE/SEMINAR ON: TRANSPARENCY IN PUBLIC POLICY MANAGEMENT

Ricardo Martner

Examination of the problems faced by the public sector in the vast majority of the region's countries reveals that the most urgent of these are, on the one hand, the lack of transparency implied by disturbing habits of corruption and, on the other, high rates of tax avoidance. The public and private sectors have a shared responsibility in both of these areas, which seriously compromise the legitimacy of State action. ILPES and ENA are aware of the need to address this issue, and have therefore joined forces to plan and hold this Course/Seminar each year.

The Course/Seminar was first held at ILPES in Santiago, Chile, between the 18 and the 29 May 1998, with the participation of 26 professionals from 12 countries in the region (Argentina, Brazil, Chile, Colombia, Costa Rica, Ecuador, Mexico, Nicaragua, Panama, Peru, Uruguay and Venezuela). The course lecturing staff was made up of experts from the organizing bodies, ILPES and ENA, and specialists from Latin American countries. A vital contribution was made by the participants themselves, who organized four round tables at which the positions of the different countries were set forth. The documents used to support these discussions were produced specifically for this course, and copies can be obtained from REDILPES.

Classes were organized into two basic modules. In the first, the aim was to offer an overview of the different rationalities underlying the production and implementation of public policies, especially in the areas of tax and budgeting. In the second, the idea was to contrast the experience of Latin American countries with that of France by studying specific cases: the control of tax avoidance, and competitive tendering procedures.

The lecturers were asked to provide a summary of their material for the ILPES Bulletin. Vincent Mazaric, Deputy Director of the Direction Générale des Impôts in France, stresses the importance of the political, economic and social environment for the way tax fraud is combated, and of the need for the State to have solid legitimacy if it is to carry out this function effectively. The allocation of public spending, furthermore, must be democratic and transparent, as otherwise taxation may be resisted. The experience of this expert suggests that, over and above tax inspection instruments and mechanisms for penalizing transgressors, these are essential preconditions for giving legitimacy to the fight against fraud.

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3 Expert with the ILPES Office of Public Sector Programming and Course Director.
In the same area, Jorge Trujillo, the Chief Inspector of the Chilean Internal Revenue Service, attaches great importance to the institutional aspects of the Strategic Plan followed by this Service, which incorporates a two-pronged approach of facilitating tax compliance and improving the service to taxpayers on the one hand, and reducing levels of tax avoidance and evasion on the other. The encouraging results achieved for the latter objective in recent years owe a great deal to the serious efforts made both to improve the professional development and motivation of tax officers and to enhance the image of the service in the eyes of taxpayers.

Guillaume Bousy, "Conseiller Référendaire à la Cour des Comptes", has summed up for us the main characteristics of competitive tendering procedures in France. Perhaps the most salient features of this system are the initial freedom allowed to the purchaser, and the subsequent accountability of this purchaser to the inspection bodies, the aim being to exercise adequate control without interfering with public procurement processes or diminishing their effectiveness and efficiency.

In the case of Bolivia, by contrast, Luis Alberto Soliz, a government consultant, rightly insists on the need to establish specific parameters in the selection criteria in order to avoid arbitrary decision-making and to give transparency to competitive tendering processes. To address these problems, which are similar in all the countries of Latin America, this specialist emphasizes the importance of human resources training and non-interference with administrative professions.

At the present day, public officials, if they are to cope with an uncertain future and respond to the demands for probity, transparency, greater democracy and greater equity that citizens are making of their governments, need to have a professional attitude and human qualities that are sufficient to enable them to meet the challenges awaiting them. Those participating in this course/seminar, in each of the activities that were carried out over two weeks of intense work, displayed these qualities in abundance, strengthening the organizers from ILPES and ENA and the experts invited in their determination to carry on with this successful experiment.

**LIST OF DOCUMENTS AVAILABLE**

- "El control de la evasión tributaria: el caso de Francia. Introducción". Vincent Mazaric.
- "El control de la evasión tributaria: el caso de Francia. Documentos generales".
- "El control de la evasión tributaria: el caso de Francia. Las pequeñas y medianas empresas".
- "El control de la evasión tributaria: el caso de Francia. Las empresas multinacionales".
- "La experiencia chilena en el combate a la evasión". Jorge Trujillo.
- "Procedimiento de licitación pública: el caso de Francia". Guillaume Bousy.
VI.1 A PUBLIC POLICY PUT TO THE TRANSPARENCY TEST: THE FIGHT AGAINST TAX FRAUD

Vincent Mazauric

Tax fraud is an individual act and a collective urge. It is universal, but sensitive to economic conditions and the reactions of the public authorities. It is also one of the greatest challenges facing the financial administrations of modern States. The liberalization of markets, ease of communications and free movement of capital make complete control an impossibility, and many States have responded by acting on two fronts: against fraud in traditional sectors of the economy, and against more sophisticated types of fraud that take advantage of international financial systems to cross borders and thus rapidly evade the limited resources that national jurisdictions have at their disposal.

To win acceptance and provide the public with the assurance that the common good is being served, the fight against tax fraud depends on the legitimacy and clarity of a number of other public policies.

Those who carry out this generally unpopular work have a taste for discretion, and need to work consciously for transparency.

The fight against tax fraud in its political, economic and social context

Like any public policy, measures against tax fraud can only be organized in the light of the interdependency between this process and numerous political, economic and social factors:

- The existence and solidity of a legally constituted State, in which fraud and delinquency are punished, and which has a credible set of legal and judicial institutions. In tax affairs, as in other legal fields, the system whereby laws, resources and penalties are created needs to be transparent and fair;
- The state of development of the society: literacy and education rates, the percentages of rural and urban population;
- The degree of development and openness of the economy: the banking rate, the scale of cash transactions, GDP growth, the mechanisms that exist to oversee competition, the customs and financial markets, the ease with which money can be transferred abroad, banking confidentiality, the extent of investment abroad by nationals of the country and foreign investment in the country;

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• The running of the nation’s **budgetary and economic policy**: public spending needs to be allocated democratically, transparently and appropriately to remove any incentive for people to resist taxation.

When these conditions are not met, the population is unlikely to accept a policy of combating fraud, which is by its nature a punitive one, as it will appear to lack legitimacy.

**The imperatives of transparency**

The first duty of the public authorities towards the electorate and society is trustworthiness.

As regards the first, the administration needs to ensure it is in a position to follow its instructions and clarify its choices. As regards the second, it is important that the actions of the administration be perceived to be just.

In fiscal policy, there is a great temptation to change the law in order to create specific tax reliefs for the benefit of an economic sector, a geographical area or a social category. Although such tax break policies, which are used worldwide, are often attractive and sometimes efficacious, they almost always involve risks of fraud or over-optimization. This was the case in France with the exemptions that were created for new enterprises in the commercial and industrial sector. A great many of the enterprises that were set up were quite different from what the legislature had intended, being extensions of existing businesses disguised as new start-ups, or non-commercial activities passed off as commercial ones. In its inspection activities the administration sought to combat these practices, but was not always able to distinguish between deliberate deceptions and errors committed in good faith by business planners seeking to take advantage of advantageous but complex legislation. There is now a prior notice mechanism that enables well-intentioned taxpayers to consult the administration about a project in advance, in order to avoid unpleasant surprises after a number of years of relatively trouble-free operation. This also enables the tax authorities to target control measures at cases that are really fraudulent.

This issue of targeting inspections and control measures is a central problem for tax administrations. Over-lenient or insufficiently powerful controls on more serious frauds, committed perhaps by people who are very well known to the public, will rapidly result in a loss of legitimacy. Excessive controls on very simple cases and on individuals who are weaker or less able to commit fraud will quickly become intolerable to society. There is no hard-and-fast method for achieving balance in this field. At the most, experience suggests that the following guidelines need to be adhered to:
• The development of expert knowledge of conditions on the ground, of an economic rather than a fiscal kind, so that the tax administration becomes familiar with the areas and sectors where the risk of fraud is highest;

• Systems of decision-making which ensure that no one person has sole responsibility for initiating and terminating inspections, in order to reduce the risk of arbitrary personal judgement and inefficiency;

• Measurement of the results obtained to fulfil an indispensable objective of efficiency, combined with a critical reading, since a statistical presentation may conceal less positive aspects;

In the final analysis, the credibility of the administration and the respect in which it is held depend on the fairness of its agents.

No State can totally guard against the risk of corruption among its agents, and efforts need to be made to put in place conditions which keep this risk to a minimum: regulated and transparent recruitment and promotion practices that reward merit, a system of teamwork which ensures that no agent is ever left to deal with responsibility or temptation alone, and decent salaries that are commensurate with people’s qualifications.

The considerations set out above may strike the reader as too general. They reflect the convictions and experience of the author, but more importantly they express a view that has emerged during a week of exchanges with Latin American tax officials. No other area of the world has such a contrast of wealth and poverty, legal tradition and needed reform, paradoxes and passions. No other public officials have to confront so many of the tensions that arise out of political and social change. This context calls for above-average professional skills and human qualities, and it is a matter for celebration that, through the work it is doing, ILPES is helping to ensure that these can be developed and shared.
VI.2 THE CHILEAN EXPERIENCE IN COMBATING EVASION

Jorge Trujillo Puentes

At the Course/Seminar on transparency in public policy management, details were given of the work done by the current administration of the Chilean Internal Revenue Service from 1990 to date in the fight against tax evasion. A brief summary of the main topics dealt with during the course is given below.

In the time the current administration has been in charge, the Internal Revenue Service has put in place a set of initiatives aimed at modernizing tax administration in Chile. This modernization plan arose out of the responsibility that the tax administration has for providing the State with the resources needed to finance government programmes, in particular those of a social nature.

The basis of this initiative is the Strategic Plan of the Internal Revenue Service, which sums up the mission of the administration, its strategic objectives and the strategies associated with these objectives. This plan, which was the end result of a process of internal debate involving managers and officials from all over the country, sets out the institutional goals which it is hoped to achieve by the year 2000 and the actions to be taken to reach these goals.

The mission, then, is defined as follows: "The Internal Revenue Service is responsible for applying and administering the domestic taxation system, for inspecting taxpayers to ensure that they comply with tax regulations, and for facilitating compliance".

Six strategic objectives, covering all the work of the Internal Revenue Service, have been devised to enable this mission to be fulfilled:

1. Improving efficiency and productivity in the ongoing work of the Service.
2. Furthering the professional and personal development of officers, improving their motivation and securing their loyalty towards the Service, and ensuring that the legal and ethical obligations involved in public service are complied with.
3. Reducing levels of tax evasion and avoidance.
4. Facilitating compliance with tax regulations and improving services to taxpayers.

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5 Chief Inspector of the Chilean Internal Revenue Service. The Internet address of the Chilean Internal Revenue Service is http://www.sii.cl.
5. Ensuring equity and legal accuracy in the application of tax laws.

6. Strengthening and developing the ability of the Service to carry out its mission and be an active agent in the development of the country’s economy.

Each of these strategic objectives has strategies linked to it, and associated with these strategies in turn are projects to enable them to be implemented.

In the seminar/course details were given of the projects and strategic principles that have contributed to successful management, with practical examples being given of actions that improve the performance of a tax administration in achieving its mission. These are:

Projects to simplify formalities involved in meeting the obligations imposed by the tax administration:

The tax administration must work to gain acceptance for the tax system and encourage voluntary compliance with tax obligations, with low compliance costs for the taxpayer.

This project, which is linked to the life-cycle of taxpayers, involved simplifying and expediting the procedures for inclusion in the Register of Taxpayers, declaring the start of trading, notifying changes to companies and authorizing documents to validate operations for tax purposes (stamping of invoices, bills, sales forms, etc.). The measures provided for included the setting up of public assistance centres, computer systems to guide the process of providing this assistance, and leaflets setting out the prerequisites for each procedure, among other things.

This process of change is of vital importance in ensuring that basic and compulsory procedures can be carried out by taxpayers with the necessary ease, without excessive bureaucracy, with widespread publicization of the requirements that have to be met, and with reasonable response times.

Strengthened inspection capabilities and improved categorization of infractions and the systems used to apply penalties:

For the tax administration to be effective in monitoring and enforcing tax compliance, it has to have powers that enable it, in general, to obtain the information it needs to monitor both individual taxpayers and third parties that have commercial links with them, to settle disagreements by means of summonses requiring taxpayers to justify their tax returns, to assess tax bases, and to establish administrative measures for changes of person that are conducive to tax compliance, among other things. This set of powers needs to be kept constantly under review so that the tax administration can close avoidance loopholes as and when it becomes aware of them.
Again, infractions that may be committed by taxpayers, and the penalties attached to these, need to be classified and organized in a way that discourages avoidance. Furthermore, consideration must be given to penalties for tax fraud that involve corporal punishments as well as fines.

A point that requires special attention in this area of analysis is the way penalties are applied. This must be done using clear and properly set out procedures that enable the tax administration to penalize behaviour which is contrary to tax regulations in a prompt and appropriate way, respecting the rights of the taxpayer, who must perceive not only that the tax administration has the ability to detect irregularities, but that it is able to act even-handedly. The Simplified procedure for applying penalties and the Procedure for investigating tax offences that have been developed in Chile are clear examples of these attributes.

**Tax monitoring and inspection strategies and activities focusing on the weak or vulnerable areas of the main taxes:**

The tax administration must be capable of detecting non-compliance by taxpayers through its monitoring and inspection programmes and activities, so that taxpayers feel impelled to meet their tax obligations voluntarily in the assurance that if they do not they are likely to be detected and effectively punished.

In this area, the Internal Revenue Service has given priority to developing and improving its tax monitoring and inspection strategies with special attention being paid to monitoring vulnerable areas of the most important taxes. These strategies are:

**VAT:**
1. Inspection of tax documents that provide proof of operations.
2. Inspectors on the ground to monitor compliance with tax obligations.
3. Highway and mobile inspections to check that regulations governing the movement of merchandise are properly complied with.
4. Implementation of administrative measures.
5. Auditing.
6. Monitoring of VAT rebates applied for by exporters and others paying this tax.

**INCOME:**
1. Mass checking of tax returns.
2. Auditing.
The aim is for these strategies, implemented with an adequate level of coverage, to cover all the areas of a taxpayer's activity, increasing the probability that the Internal Revenue Service will detect breaches of tax regulations. Thus, whenever a taxpayer takes some action involving the Internal Revenue Service such as document authorization, submits tax returns to the administration, operates normally in his commercial premises, transports merchandise for sale or applies for a tax rebate, he will find his actions subjected to inspection.

Projects to invest in and develop the computing platform of the Internal Revenue Service:

Projects concerned with enhancing the Internal Revenue Service computing platform have enabled improvement schemes to be implemented in all important areas of the administration, with the introduction of technology that improves the way day-to-day tasks are carried out. At a time when staffing levels are unlikely to increase, the only way that can be seen to increase the effectiveness of the administration's activities is to raise the productivity of existing human resources with suitable computer equipment.

The projects undertaken in this field are designed to provide solutions in the following areas:

- Systems for providing assistance to the public, with on-line data input and consultation, to speed up and simplify procedures.
- Mass information capture, organization of information and implementation of mass cross-referencing programmes to support monitoring programmes.
- Consultation and information processing systems that assist in the selection of taxpayers for inspection, preventive inspection and research into administrative measures to improve tax compliance.

Development of instruments for measuring Internal Revenue Service management that enable the institution to be evaluated each year and guidelines for change laid down:

Analysis of trends in tax revenue.

This is the most fundamental analysis, and one which needs to be carried out by any tax administration in order to monitor revenue and study the causes that underlie trends.

In Chile, tax revenues rose by 25.4% from 1993 to 1997, as can be seen in the following table which shows the growth in assessed revenues, expressed in millions of January 1998 pesos:
Estimates of tax evasion for the main taxes.

The Internal Revenue Service has carried out tax evasion studies to enable management procedures to be evaluated. These studies are based on two methodologies which are widely applied in a number of countries around the world and are recommended by the International Monetary Fund for calculations of this type. These are the Theoretical Potential Via National Accounts Method and the Sample Method.

The results obtained reveal that the current administration has succeeded in reducing VAT avoidance from a rate of 32.4% in 1990 to 23.1% in 1996, as the following table shows.

<table>
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<tr>
<td>Assessed taxes</td>
<td>4,791,205</td>
<td>5,004,376</td>
<td>5,407,511</td>
<td>5,771,082</td>
<td>6,008,102</td>
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</table>

Studies on the image of the organization and taxpayer perceptions.

An aspect of great importance for evaluating the Internal Revenue Service are studies on the image of the organization and the way taxpayers perceive it. These studies are commissioned by the organization from private firms specializing in this type of analysis.

By using this method it has proved possible to ascertain what aspects are appreciated by taxpayers and to what extent they are satisfied with the different aspects involved in checking up on activities, in particular those processes which involve a massive influx of taxpayers into the offices of the Internal Revenue Service to carry out compulsory procedures or to comply with summonses issued during the process of inspecting taxpayers.

These studies have provided important information for consideration in the process of improving Internal Revenue Service procedures in areas where taxpayers consider that change is most needed. Once the improvements have been implemented, the perceptions of taxpayers are evaluated once again and changes in the way they view the workings of the organization measured.
VI.3 COMPETITIVE TENDERING PROCEDURES
IN FRANCE

Guillaume Boudy

In France, annual purchasing by central government is a huge part of the economy, amounting to around 120 billion dollars, or 12% of GDP. Since the 16th century the public authorities have always been concerned about the way control over these financial operations is exercised. The numerous regulations governing procurement have been drawn together in a number of Government Decrees from 1942, 1956 and, most recently, in the Decree dated 17 July 1964, which established the public contracts code. This is a document with more than 300 articles covering all aspects of the public procurement process, from publication of the invitation for tenders right up to final payment. These rules have been added to over the last 30 years by European Community regulations issued by the European Commission.

Nonetheless, the French system leaves the buyer with a great deal of scope and freedom when carrying out the public tendering process: for example, except for some very specific purchases, there is no points system to determine almost automatically which candidate will be chosen. Although the criteria for selecting candidates (price, maintenance cost, experience) are laid down for each selection procedure (allocation, call for tenders, negotiated contract and purchases with invoicing), the way they are defined leaves the public buyer with a fairly wide margin for interpretation. The corollary of the initial freedom that buyers thus enjoy is their accountability once the purchase has been made towards the bodies responsible for overseeing bidding procedures. For this reason, the increase in controls prior to signing of the contract and during implementation is limited: all proposed contracts with a cost of more than a given amount (4 million dollars for civil works, for example) are subject to review by the “specialist commission for public contracts” (commission spécialisée des marchés), which pronounces for or against them, although the aspect of compliance does not have to be covered. The buying department is in any case free, after informing its minister, to sign a contract which has been reviewed unfavourably by this commission. Contracts signed by local authorities (region, department, municipality), for their part, have to be passed on to the Prefect (representative of central government) before being implemented, so that their legality can be checked. When necessary, the Prefect can send one of these contracts to

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6 Conseiller référendaire à la Cour des Comptes (France).
the tribunal administratif, the tribunal dealing with internal disputes in the civil service, to be annulled. Before being confirmed to the provider, any contract will have to be passed by the comptroller of the Ministry of Finance, who will check its amount against the credits available. If the credits are insufficient, the contract will be rejected.

Five different bodies are involved in monitoring contracts after execution:

✓ The Cour des comptes or Government Accounting Office, for central government, and the regional accounts committees, for local authorities, in pursuance of their duty to inspect the accounts and manage the administrative services of State companies and establishments, can refer irregular contracts to the following inspection bodies:

✓ The "Office of Budgetary and Financial Discipline" investigates and decides on punishments for infractions of the contracts code committed by public servants. The penalties are financial (up to one year's salary);

✓ The "Competition Council", an independent body, penalizes illicit financial arrangements between candidates in public tendering processes. The fines are severe, with a maximum of 5% of turnover;

✓ The interdepartmental commission of enquiry into public contracts, set up in 1991, will take action at the request of the Prime Minister, the Minister of Finance or the Government Accounting Office to investigate cases of corruption in public contracts and refer them, if necessary, to the criminal judge;

✓ The criminal judge (Attorney General) can use a number of categories of offence to punish cases of corruption in public contracts: trading of favours, undue preference, illegally securing interests, falsification of documents, abuse of corporate property, etc., for which those responsible can be punished by substantial fines (up to US$ 200,000) and prison terms (up to 10 years). Furthermore, the Judge can strip them of their civic rights, which for a politician is a very dissuasive punishment.

A department of the Ministry of Justice specializing in anti-corruption work was set up in 1993: this is the "Central Department for the Prevention of Corruption" and it reviews instances of corruption to determine the sources and manifestations of this, referring cases when necessary to the criminal justice system. The resources for combating corruption have been increased in the last five years. More recently reforms were introduced in the financing of political activity (three laws in 1995), and these undoubtedly provide one of the most useful instruments for preventing corruption by attacking its very roots.
VI.4 COMPETITIVE TENDERING PROCEDURES IN BOLIVIA

Luis Alberto Soliz Franco

As ILPES has noted, competitive tendering procedures are one of the aspects of most concern to the authorities responsible for managing finances in the countries of the region.

The process whereby public sector goods and services are put out to tender is not only the instrument that the Government uses to put its planning into effect, but it is perhaps the most visible facet of the relationship between the State and the population.

It should be added that the different authorities involved in State administration derive their legitimacy from the democratic process, and thus from a political party structure in which political campaigns are based on plans and programmes that are promised to the public.

Of necessity, government programmes and plans must form the basis for strategies and policies, and implementation of these will inevitably entail purchasing of goods and services which the State needs to obtain by means of competitive tendering processes which, in all the countries, are governed by special legislation.

These processes, furthermore, have expanded over recent years as the State, operating within the market economy, has ceased to act as its own contractor and has transferred this role to the private sector. This is true not only of purchasing and the execution of infrastructure works, but also of the way these are then operated, as public services and works increasingly tend to be contracted out.

This reveals clearly enough the power that responsibility for competitive tendering procedures represents, since not only does it provide control over the investments that government strategies, plans and programmes necessitate but, if management or oversight is poor, it opens up a potentially large window through which corruption may enter.

Perusal of the communications media reveals how many complaints there are about political favouritism in the allocation of contracts for goods or services provision, and there are cases where, although no proof is forthcoming, there is talk of “percentages” of contract amounts that successful bidders for supply contracts are “obliged” to pay.

It was against this background that the Seminar TRANSPARENCY IN PUBLIC POLICY MANAGEMENT was held in May in Santiago, Chile, under the auspices of ILPES and ENA. One of the issues dealt with was competitive tendering procedures, the methodology used being a

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7 Civil Engineer, advisor to the Bolivian Government.
comparison between French and Bolivian legislation in this area, complemented by the presentation of case studies and reflections drawn from the experience of the different participants, who came from 12 countries in the region.

Analysis of the presentations on French and Bolivian legislation, and of the debate held, suggests the following considerations:

a) The French and Bolivian laws differ greatly in terms of the methodology used for carrying out assessments. Whereas the Bolivian legislation provides very detailed instructions as to what has to be submitted, what should be assessed, and how this assessment is to be carried out, in France each administration has a head of procurement who is responsible for deciding which is the best bid.

b) To set against the above, in France there are a number of administrative controls on the actions of heads of procurement, with very severe penalties for irregularities.

c) In Bolivia, the SAFCO law (which deals with the responsibilities involved in government administration) sets out the administrative responsibilities of public servants. In general, however, controls are applied only when problems arise with the provision of the services involved.

d) The experience of other countries suggests that there is a need for continuous oversight of administrations during the tender process. Such oversight may however be counterproductive, by making tender processes too long drawn-out.

e) A key aspect to which reference has been made is the importance of public sector administrative careers. It is this which ensures, in France and other countries, that responsibility for procurement processes is independent of political pressures exerted by whoever is in power at the time.

f) Analysis of Bolivian legislation reveals that one of the main features of mismanagement in the procurement process is the constant violation of procurement laws and the regulations these lay down for assessment procedures, without there being any mechanism to enable those responsible for the legislation to exercise real oversight. This oversight is left up to the Treasury Inspector’s Office to exercise later, and while of course it can be effective in terms of administrative responsibility, it cannot influence the fairness or otherwise of the competitive tendering process, since by the time the Inspector’s Office acts the service has in most cases already been provided.

g) When the Bolivian legislation presented at the Seminar was studied, the participants looked at a number of proposed solutions, most of which would be easy to implement, and which in general would only require the political and executive will to put them into effect. The following are the most important of them:
1. Tender specifications not always produced by qualified staff.
2. Tender specifications that do not always include full details of the system for evaluating and weighting each of the aspects to be assessed, as regulations require.
3. No official statistics are kept and there is no official publication in which all invitations to tender appear.
4. Abuse of the practice of awarding contracts by exclusion, often without sufficient justification.
5. Too much documentation required for each bid.
6. Non-payment by buying administrations is an endemic feature of the public procurement system. There are bodies that have accumulated large debts for services rendered, but still continue to invite new tenders.
7. The legislation does not provide for fines or costs to be paid by administrations when there are long delays in paying contractors. This situation is abused.
8. Highly subjective systems of assessment which may enable contracts to be awarded on the basis of criteria which are very personal to the evaluators, and not always justifiable.

h) The procedures described by the representatives of Colombia, Mexico, and Costa Rica showed that the problems affecting public procurement procedures in the countries of the region are, by and large, similar.

CONCLUSIONS AND RECOMMENDATIONS

In general terms, it has been proposed that for public invitations to tender to be efficient and effective, the following aspects need to be considered:

a) Clear and fair administrative procedures.
b) Human resources training.
c) Non-interference with administrative professions.
d) Change in the mentality of public servants so that they think in terms of service to their country.
e) Continuous monitoring of compliance with regulations when invitations to tender are being issued and processed.
f) Real penalties for those who fail to follow the procedures that have been established.

It is also necessary for the issue to be kept under constant review and for experience to be continually exchanged between the countries of the region, as well as for a far-reaching and open process of review to be conducted within each country to establish the best procedures for attaining the highest degree of effectiveness, efficiency and transparency.
VII. INTERGOVERNMENTAL FORUMS AND ACTIVITIES OF THE INSTITUTE

VII.1 Intergovernmental forums

The Nineteenth Meeting of the Presiding Officers of the Regional Council for Planning was held in Madrid, Spain, on the 20 and 21 November 1997. Five resolutions were passed. As well as examining the proposal for the 1998 work programme of the Institute, the report on the activities carried out during the period July 1996 to June 1997 and the financial situation of ILPES, the representatives addressed the issue of strategic design and basic infrastructure (document LC/IP/R.197).

At the end of 1998 (26 and 27 November), Chile will host the Tenth Conference of Ministers and Chiefs of Planning of Latin America and the Caribbean and the Eleventh Meeting of the Regional Council for Planning.

VII.2 Activities of ILPES (July 1997 - June 1998)

During the reference period the Institute held a number of international courses: a) 1997 International LIDER Course. High-level training programme in regional development for 29 participants from 9 countries in the region (Santiago, Chile, 8 August - 12 September 1997); b) International course/workshop on local economic development, decentralization and municipal management, organized jointly with the Ibero-American Training Centre of the Spanish Agency for International Cooperation, Ibero-American Cooperation Institute (AECA/ICI) for 34 participants from 14 countries in the region (Santa Cruz de la Sierra, Bolivia, 11 August - 5 September 1997); c) First international course on the preparation and evaluation of public safety projects for 28 participants from 8 countries in the region (Santiago, Chile, 15 August - 5 September 1997); d) Fifth international course on economic reforms and strategic state management, organized with the cooperation of the International Institute for Public Administration (IIAP) of the Government of France and technical assistance from the Spanish Ministry of Economic Affairs and Finance. The course was also sponsored by the International Public Budget Association (ASIP), and 33 officials attended from 14 countries in the region (Santiago, Chile, 3 October - 7 November 1997); e) Fourth international course on preparation, evaluation and management of local development projects, for 23 participants from 11 countries in the region (Santiago, Chile, 31 October - 5 December 1997); f) Course/Seminar on transparency in public policy management, held jointly with the French Ecole Nationale d'Administration (Santiago, Chile; 18-29 May 1997) for 26 participants from 12 countries in the region.
At the national level, ILPES organized the Integrated laboratory on the design of regional strategies LIDER Tolima 1998 (Ibagué, Colombia) from 4 May to 5 June 1998, which was attended by 24 participants from the country. It also arranged a number of courses in specific fields, including: project preparation and evaluation courses for the Chilean Carabineros, organized jointly with the Ministry of Planning and Cooperation (MIDEPLAN) of the Chilean Government; 13 regional courses on project preparation and evaluation; and a number of courses in project administration and control –attended by an average of 30 participants– in the context of the MIDEPLAN Programa de fortalecimiento institucional del sistema nacional de inversiones; the First international course on identifying and formulating international technical cooperation projects was also held, having been organized jointly with the National University at Cordoba (Argentina), the Universidad a Distancia or Open University (UNISUR) in Colombia, and the Catholic University of the North (Chile), using distance learning methods (3 stages; second half of 1997) for 1,200 students from Argentina, Chile and Colombia. As always, the Institute continued to provide support to national university programmes and teaching assistance to other institutions.

As regards seminars organized, mention should be made of the technical seminar on strategic design and infrastructure, while seminars participated in included one on efficiency and transparency in public sector procurement, another on the decentralization process in Venezuela and another on national public investment systems and project banks.

The Institute also carried out a number of technical cooperation missions in various countries in the region, responding to requests from central government bodies, decentralized bodies and academic organizations.

Finally, during the reference period the Institute published around forty documents in its different research areas.
REGIONAL COUNCIL FOR PLANNING

The Regional Council for Planning is the intergovernmental forum that guides the Institute’s activities. Regular meetings are held every four years and are attended by the Ministers or Heads of Planning of the Governments of the 40 member States. Council resolutions are ratified at ECLAC sessions.

PRESIDING OFFICERS OF THE REGIONAL COUNCIL FOR PLANNING

The Presiding Officers meet more frequently than the Council itself (normally once a year), and represent nine of the member States. Eight officers are elected by the Council; the ninth is a representative of the Government of the host country of ILPES.

Currently, the Presiding Officers represent: Brazil (Chairman); Argentina (First Deputy Chairman); Cuba (Second Deputy Chairman); Venezuela (Rapporteur); Colombia, Ecuador, Mexico and Spain (members); and Chile (host country).

SYSTEM OF COOPERATION AND COORDINATION AMONG PLANNING BODIES OF LATIN AMERICA AND THE CARIBBEAN (SCCOPALC)

SCCOPALC was established by the Governments of the member States to promote an exchange of experiences and research on public policy planning and coordination.

The current officers of SCCOPALC are: Mexico (Chairman) and Ecuador (Rapporteur).
### VIII. MEMBER GOVERNMENTS OF THE REGIONAL COUNCIL FOR PLANNING AND NATIONAL PLANNING BODIES

<table>
<thead>
<tr>
<th>Country</th>
<th>Contact Information</th>
</tr>
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<tbody>
<tr>
<td>Antigua and Barbuda</td>
<td>Ministry of Planning and Implementation&lt;br&gt;Tel: (1-268) 4621534&lt;br&gt;Fax: (1-268) 4629338</td>
</tr>
<tr>
<td>Netherlands Antilles</td>
<td>Foreign Affairs Office&lt;br&gt;Tel: (599-9) 613933&lt;br&gt;Fax: (599-9) 617123</td>
</tr>
<tr>
<td>Aruba</td>
<td>Department of Foreign Affairs&lt;br&gt;Tel: (297-8) 34705&lt;br&gt;Fax: (297-8) 34660</td>
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<tr>
<td>Argentina</td>
<td>Ministerio de Economía y Obras y Servicios Públicos&lt;br&gt;Tel: (54-1) 3498744&lt;br&gt;Fax: (54-1) 3498762</td>
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<tr>
<td>Bahamas</td>
<td>Ministry of Finance and Planning&lt;br&gt;Tel: (1-242) 3224151&lt;br&gt;Fax: (1-242) 3221474</td>
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<tr>
<td>Barbados</td>
<td>Ministry of Finance and Economic Affairs&lt;br&gt;Tel: (1-246) 4366435&lt;br&gt;Fax: (1-246) 4263688</td>
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<tr>
<td>Belize</td>
<td>Ministry of Finance and Economic Development&lt;br&gt;Tel: (501-3) 22526&lt;br&gt;Fax: (501-8) 23111</td>
</tr>
<tr>
<td>Bolivia</td>
<td>Ministerio de Desarrollo Sostenible y Planificación&lt;br&gt;Tel: (591-2) 859820&lt;br&gt;Fax: (591-2) 391071</td>
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<tr>
<td>Brazil</td>
<td>Secretaria de Planejamento e Avaliação&lt;br&gt;Tel: (55-61) 2241441&lt;br&gt;Fax: (55-61) 2268122</td>
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<tr>
<td>Colombia</td>
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<tr>
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<tr>
<td>Cuba</td>
<td>Ministerio de Economía y Planificación&lt;br&gt;Tel: (53-7) 812622&lt;br&gt;Fax: (53-7) 333287</td>
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<tr>
<td>Chile</td>
<td>Ministerio de Planificación y Cooperación&lt;br&gt;Tel: (56-2) 6722033&lt;br&gt;Fax: (56-2) 6721879</td>
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<tr>
<td>Dominica</td>
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<tr>
<td>Ecuador</td>
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<tr>
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<tr>
<td>España</td>
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<tr>
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<tr>
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<tr>
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</tr>
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</table>
21. HAITI
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IX. BULLETIN OF THE INSTITUTE: NATIONAL LIAISON OFFICES

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2. NETHERLANDS ANTILLES**
   ... Foreign Affairs Office

3. ARUBA**
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    ... Ministerio de Planificación y Cooperación

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37. SURINAME**
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38. TRINIDAD AND TOBAGO**
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X. RECENT ILPES PUBLICATIONS

(July 1997 - June 1998)

Cuaderno N° 44 - Mejorando la gestión regulatoria. Elecciones de la experiencia chilena (to be published)
ILPES Bulletin N° 1 & 2 (LC/IP/G.108)
Boletín del Instituto N° 3 (LC/IP/G.109)
El Leviatán acorralado: continuidad y cambio en el papel del Estado en América Latina (LC/IP/G.110)
Globalización, actores sociales y democracia en América Latina (LC/IP/G.111)
Integración de América del Norte: Implicaciones para la competencia y competitividad internacional de regiones (LC/IP/G.113)
Modernidad, medio ambiente y ética: un nuevo paradigma de desarrollo (LC/IP/G.114)
Gestión del desarrollo y gobernabilidad: opciones de política para el Departamento de La Guajira -Colombia (LC/IP/G.115)
Post-Scriptum sobre Desarrollo Regional: modelos reales y modelos mentales (LC/IP/G.117)
Theories and metaphors on territorial development (LC/IP/G.118)
Partidos Políticos y Gestión Estratégica (LC/IP/L.135) (book)
Pautas metodológicas para la gestión de los proyectos de inversión local con referencia a la experiencia boliviana (LC/IP/L.136)
Enfrentando la Pobreza desde el Municipio (LC/IP/L.137) (book)
Metodología para la identificación y evaluación de proyectos del Sector Turismo (LC/IP/L.138)
Seminario Internacional Desarrollo económico local: ¿alternativa necesaria de modernización productiva? (LC/IP/L.139)
Manual de identificación, preparación y evaluación de proyectos de riego (LC/IP/L.140)
Guía para la identificación y formulación de proyectos de mejoramiento de barrios en extrema pobreza (LC/IP/L.141)
Aplicación de la Guía para la formulación y evaluación de proyectos de salud: caso práctico (LC/IP/L.142).
Guía para la identificación, preparación y evaluación de programas sociales (LC/IP/L.143)

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Licitación de proyectos de infraestructura: Pautas metodológicas (LC/IP/L.144)

Más allá de la tasa de rendimiento: Un nuevo enfoque en la evaluación de proyectos. ¿Nuevas fronteras en la evaluación de proyectos? Análisis económico de proyectos de salud (LC/IP/L.145)

Guía para la preparación, formulación y evaluación de proyectos de electrificación rural (LC/IP/L.147)

Planificación estratégica municipal y desarrollo local (LC/IP/R.189)

Strategic Management (LC/IP/R.190)

Descentralización del Estado y gestión social: análisis y perspectivas (LC/IP/R.191)

América Latina: sistema político en reparación (LC/IP/R.192)

Instrumentos municipales para promover el desarrollo económico local en El Salvador (LC/IP/R.193)

Municipio y desarrollo local rural (LC/IP/R.194)

El medio ambiente en la gestión municipal: objetivos e instrumentos (LC/IP/R.195)

Diseño estratégico e infraestructura básica (LC/IP/R.197)

Municipalización: ¿Política de Estado o práctica de Gobierno? (LC/IP/R.198)

Políticas fiscales, estabilizadores automáticos e indicadores de discrecionalidad en América Latina (LC/IP/R.199)

Um olhar de gênero: visibilizando precarizações ao longo das cadeias produtivas (LC/IP/R.200)

Gobiernos municipales y desarrollo local en América Latina (LC/IP/R.201)

Elementos para impulsar una nueva gestión municipal (LC/IP/R/202)

Elementos para definir un perfil de agencia de desarrollo local (LC/IP/R/204).
XI. INTERNATIONAL COURSES OFFERED BY ILPES IN 1998

The language of instruction is Spanish

1. French Ecole Nationale d’Administration (ENA)/ILPES Course/Seminar on transparency in public policy management
   (Santiago, Chile; 18-29 May)

2. International Course on public safety policy design and project evaluation
   (Santiago, Chile; 7 August - 4 September)

3. Sixth International Course on economic reforms and strategic state management
   (Santiago, Chile; 30 October - 4 December)

4. Fifth International Course on preparation, evaluation and management of local development projects
   (Santiago, Chile; 25 September - 30 October)

5. First International Course on strategic management of local development
   (Santiago, Chile; 30 October - 4 December)

6. Programme of Conferences on knowledge, globalization and territory

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