

DOCUMENT OF THE INTER-AMERICAN DEVELOPMENT BANK

HONDURAS

FISCAL AND MUNICIPAL MANAGEMENT CONSOLIDATION PROGRAM

(HO-L1015)

LOAN PROPOSAL

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Electronic Links	
Required	
1.	Annual Work Plan http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1556409
2.	Operating Regulations http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1556450
3.	Procurement Plan http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1607434
4.	Environmental and Safeguards Classification http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1607454
Optional	
1.	Institutional Capacity Assessment http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1556444
2.	Internal Control Guide: Public Sector Management Program http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1556447
3.	UEPEX Reports http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1607601 http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1607612 http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1607625
4.	Cost table (summary) http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1607665
5.	Fiduciary Action Plan http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1607691
6.	Proposed Procurement Thresholds http://idbdocs.iadb.org/wsdocs/getDocument.aspx?DOCNUM=1607710

APPENDICES

Proposed resolution

ABBREVIATIONS

BCH	Central Bank of Honduras
CPME	Presidential Commission for Modernization of the State
DEI	Dirección Ejecutiva de Ingresos [Revenue Office]
EDSGCU	External Debt Statistics: Guide for Compilers and Users
FSO	Fund for Special Operations
IFMS	Integrated Financial Management System
IMF	International Monetary Fund
IMFMS	Integrated Municipal Financial Management System
IT	Information technology
NCB	National competitive bidding
OC	Ordinary Capital
ONCAE	Oficina Normativa de Contratación y Adquisiciones del Estado [Honduran Government Procurement Office]
OR	Operating Regulations
PAU	Program Administration Unit
PCR	Project Completion Report
PPF	Project Preparation Facility
SDP	Secretariat of the Presidency
SEFIN	Ministry of Finance
SIDA	Swedish International Development Cooperation Agency
SWAp	Sector-wide approach
TSC	Tribunal Superior de Cuentas [Auditor General's Office]
UDEM	Unidad de Modernización [Modernization Unit]
UEPEX	IFMS modules for Execution of Projects with external purposes
UNAT	Unidad Nacional de Apoyo Técnico [National Technical Support Unit]

PROJECT SUMMARY

HONDURAS FISCAL AND MUNICIPAL MANAGEMENT CONSOLIDATION PROGRAM (HO-L1015)

Financial Terms and Conditions					
Borrower: Republic of Honduras				OC	FSO
			Amortization period:	30 years	40 years
Executing agency: Ministry of Finance (SEFIN)			Grace period:	5.5 years	40 years
			Disbursement period:	5.5 years	5.5 years
Source	Amount (million)	%	Interest rate:	Adjustable	0.25
IDB: FSO	US\$8.58	30	Inspection and supervision fee:	*	N/A
IDB: OC	US\$20.02	70	Credit fee:	*	N/A
Total	US\$28.60	100	Currency:	U.S. dollars from the Single Currency Facility	U.S. dollars
Project at a glance					
Project objective: This program's general objective is to continue supporting the Government of Honduras in improving fiscal and municipal management, in order to promote greater effectiveness and transparency in the use of public resources. The specific objectives are to: (i) consolidate the progress made on the domestic tax collection system and establish a modern, flexible customs control system; (ii) consolidate the reforms undertaken in public financial administration and finalize the Integrated Financial Management System (IFMS) implementation and its modules; (iii) strengthen municipal fiscal management by improving collection efficiency and spending effectiveness through the implementation of a municipal management system; and (iv) improve and integrate fiscal and macroeconomic statistics for the Central Bank of Honduras.					
Special contractual conditions: The following conditions will be specified in the loan contract: As a condition for the first disbursement, the government must submit: (i) evidence of the establishment of the program's steering committee and the appointment of the representatives of each of the units involved in the program; (ii) evidence of having fulfilled the plan to strengthen the executing units and improve their fiduciary capacity; and (iii) evidence of the approval and entry into effect of the Operating Regulations.					
Exceptions to Bank policies: None.					
Project consistent with country strategy: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>					
Project qualifies as: SEQ <input checked="" type="checkbox"/> PTI <input type="checkbox"/> Sector <input type="checkbox"/> Geographic <input type="checkbox"/> Headcount <input type="checkbox"/>					
Procurement: In accordance with the proposals on sector-wide approaches (SWAs) (documents GN-2330 and PR-210), a pooled account with separate accounting, into which the various financing entities' disbursements will be made, will be used for program financing. Thus, program procurements will use harmonized procedures duly agreed upon among the IDB, the Honduran government, the World Bank, and other donors, based on IDB procurement policies (documents GN-2349-7 and GN-2350-7) and those of the World Bank. For such purposes, standard international competitive bidding and national competitive bidding documents agreed upon among the IDB, the Honduran government, the World Bank, and the Swedish International Development Cooperation Agency will be used.					
Verified by ESR on: 4 April 2008.					

- (*) The credit fee and inspection and supervision fee will be established periodically by the Board of Executive Directors as part of its review of the Bank's lending charges, in accordance with the applicable provisions of the Bank's policy on lending rate methodology for Ordinary Capital loans. In no case will the credit fee exceed 0.75% or the inspection and supervision fee exceed, in a given six-month period, the amount that would result from applying 1% to the loan amount divided by the number of six-month periods included in the original disbursement period.

I. DESCRIPTION AND RESULTS MONITORING

A. Background, problem addressed, and rationale

- 1.1 During the last four years, Honduras has made a notable improvement in its public accounts, reducing the central government deficit from 6% of gross domestic product (GDP) in 2003 to 1.1% in 2006. This progress began to roll back in 2007, with an increase in central government and consolidated public sector deficits, placing both around 2% of GDP. As a result, the country reached an agreement with the International Monetary Fund (IMF) in April that aims to develop a comprehensive set of fiscal, monetary, and external policies to address the arising macroeconomic imbalance and maintain solid economic growth.¹ With respect to external risks, the country is very sensitive to changes in the global economy, and despite the improvements made, driven in part by favorable global conditions, they could be reversed by changes in this environment. Therefore, fiscal consolidation requires special attention, specifically with respect to tax and customs administration, since the tax ratio in Honduras is 16.5% of GDP, leaving room for improvement in administrative efficiency.
- 1.2 With respect to the allocation of revenues, the quantity and quality of the public goods and services received by the poor population must be improved, and this requires enhancing the efficiency, targeting, and transparency of the use of public resources. For this, public resources linked to public sector performance must be put to better use, and the process of government decentralization must be promoted. The most relevant factors influencing this process include the need to strengthen subnational management, fully considering its fiscal implications and the technical, administrative, and financial weaknesses of municipalities. This also requires continuing to build management and organizational capacity, results-based management processes, decentralization of decision-making, and the professionalization of public service at its various levels.

B. Progress and challenges of modernizing fiscal management

- 1.3 Given the abovementioned issues of macroeconomic imbalance, the Government of Honduras has been undertaking a broad fiscal management modernization process, with particular emphasis on tax, customs, and financial administration, through the implementation of actions financed by various IDB operations that are currently in their final phase of execution.² The progress made includes the following: (i) the National Technical Support Unit (UNAT) is able to monitor the impact of the Poverty Reduction Strategy; (ii) the Integrated Financial Management System (IFMS) is operating throughout the central government and includes the Budget,

¹ The program is based on a fiscal deficit of 1.5% of GDP for 2008, with a substantial increase in public investment while holding public debt stable.

² Program for the Strengthening of Fiscal Management (loan 1546/SF-HO) and Public Management Reform Program (loan 1748/SF-HO).

Treasury, Accounting, Human Resources, Property Administration, and UEPEX³ (external financing administration module and disbursement registry and control submodule) subsystems; (iii) The Master Treasury Account (CUT) has been consolidated at the central government administration level; (iv) the budget was drafted for 109 deconcentrated and decentralized institutions of the central administration and is in the process of being connected to 103 other institutions; (v) the interface between the Integrated Debt Management and Administration System (SIGADE) and IFMS is operating, and implementation of the interface between the IFMS and the Procurement System (HonduCompras) has begun; (vi) the governmental financial report has been issued by the Auditor General's Office (TSC) and there are new regulations and standards for internal and external audits; and (vii) the internal procedures of the Revenue Office (DEI) have been reformed and new staff has been hired. As a result of these measures, the following results have been achieved: (i) the increase in tax receipts was 19% in 2006 and 21% in 2007, of which 7% is attributable to the improved efficiency of the DEI; and (ii) a reduction in the amount of time, the number of processes, requirements, and formalities for procurement, as well as cost savings on goods procured by the State.

- 1.4 **Domestic taxes and customs.** The DEI, the entity responsible for internal revenue and customs, has undergone a major modernization process over the last three years, especially in the area of internal revenue. Highlights include: the reengineering of procedures, accompanied by the implementation of modern IT management tools,⁴ the updating and expansion of the tax rolls,⁵ and the substantial increase in audits,⁶ which represented a 113% increase in receipts over projections for 2008. Moreover, the DEI's administrative efficiency has been continuously improving in recent years,⁷ through improvements in facilitation, oversight, and collection. With respect to customs, the DEI has laid the foundation for modernization, through the streamlining of procedures and the development of a modern paperless customs-based management system. There has also been a major turnover in operational staff, with new staff hired based on merit through competitive processes and provided with technical training.
- 1.5 Despite these advances, there are still problems in adapting the organization and human resources to the modern information technologies to continue improving

³ The Project Executing Unit System (UEPEX) aims to facilitate the administration and recording of revenues and expenditures made. Its operations must be undertaken with accounting budget terminology as indicated in current legal provisions, simultaneously with the terminology of the financing entities.

⁴ E-TAX, CONEX, and AUDITAX.

⁵ The number of taxpayers registered and active in 2008 increased 178% over 2007.

⁶ In 2008 the number of audits conducted versus those programmed increased by 235%.

⁷ Confidential report: Impact of administrative efficiency on collection (2002-2007), submitted to donors. March 2008.

fiscal management and tax collection capacity, as well as the facilitation and control of trade in customs. Specifically, the following are lacking: (i) control based on the segmentation of taxpayers, moving closer to them and improving service; (ii) a legal mechanism for laying a regulatory foundation through the Tax Evasion Prevention Act; (iii) customs standards compatible with the Framework of Standards to Secure and Facilitate Global Trade—a commitment undertaken with the World Customs Organization. Moreover, the following has been verified: (iv) the operating arrangements at the border are weak due to the lack of infrastructure, equipment, and technology ensuring effective control of operations at a reasonable cost for the operator; and (v) there is no nonintrusive control based on risk analysis and ex post audits.

- 1.6 **Improving and updating macroeconomic statistics.** In recent years, with the assistance of the IDB and the IMF, the Central Bank of Honduras (BCH) has developed a program to improve and update Honduras's macroeconomic statistics through implementation of the SCN93, MBP5, and MEMF2000⁸ systems, resulting in a new series of national accounts, balance of payments, and monetary and financial accounts that were published in late 2007. Implementation of the MEFP2001 and External Debt Statistics: Guide for Compilers and Users (EDSGCU) systems has also begun. As a result of these changes, the data from the new national accounts for the 2000-2006 period show differences in their levels, in both current and constant values. In the new base year (2000), the GDP level is 19.3% higher than in the current series, but the trend is similar in both. Another advantage of the new national account figures is that they are harmonized with the statistical manuals for balance of payments, monetary and financial statistics, and the guide for compiling external debt.
- 1.7 The pending challenges and problems are: (i) consolidating the advances made in improving the statistical system, in accordance with international standards; (ii) difficulty in handling statistics, primarily due to the lack of computer tools; (iii) the staff is not duly trained in using the country's macroeconomic statistics in accordance with the commitments assumed with the IMF; and (iv) the decision-making process is weak and lacks the required information.
- 1.8 **Consolidation of the Integrated Financial Management System (IFMS).** In recent years Honduras has made significant progress in developing and implementing public management information systems, particularly the IFMS.⁹ Through the fiscal management program (loan 1546/SF-HO), the IDB financed the

⁸ The central framework version, that is, the manuals' main accounts and tables.

⁹ The IFMS is made up of the budget, public credit, human resources, treasury, and accounting systems, and the system for project administration units, constituting not only a registry system, but also, fundamentally, a management system aimed at replacing the paper flow with a flow of computerized operational information from the Master Account so that State suppliers or beneficiaries receive payments directly in their bank accounts, representing greater effectiveness in the time it takes to process payments and how it is done.

development and implementation of the IFMS. The main advances in that system are as follows: (i) regulatory centralization and operational decentralization; (ii) a master record of transactions, master account, and electronic payment; (iii) procedures defining functions and levels of responsibility; (iv) simultaneous production of budget, economic, financial, accounting, and management information; (v) management information; and (vi) integration with other government systems.

- 1.9 While progress on the system's implementation has been successful, various problems remain, including: (i) the financial management system has not been institutionalized, nor has a medium-term plan been designed and implemented that consolidates the progress made to ensure its sustainability; (ii) the expansion in its coverage still does not reach all entities, particularly decentralized ones; and (iii) planning, public investment, and the budget are not adequately linked, mainly due to the system's lack of functionality in relation to public investment.
- 1.10 **Strengthening municipal management.** Multiple efforts have been made to strengthen municipal management, but they have been isolated and have lacked clear coordination. With the Bank's support, under the Poverty Reduction and Local Development Program, Phase II (loan 1478/SF-HO), the foundation has been laid to systematize implementation of an Integrated Municipal Financial Management System (IMFMS) to standardize municipal classifications with those of the IFMS based on both municipal management support needs and the reliable, timely consolidation of the economic-financial information of the State as a whole.¹⁰
- 1.11 The development and implementation of an integrated municipal financial management system in Honduras continues to be one of the greatest challenges, as well as a pending task, primarily bearing in mind: (i) the lack of central regulations for municipios on aspects of financial management; (ii) the lack of budget, accounting, treasury, and asset manuals, and of administrative procedures; (iii) problems with the proper monitoring of transfers from the central government; (iv) a lack of debt control; and (v) the lack of common municipal registry, budget, accounting, asset, and procurement classifications that would allow for the consolidation and use of the information in a homogenous manner at the various levels of government.
- 1.12 **Program strategy.** This individual operation is part of a broader Public Finance Reform Program by the Honduran government, which is being prepared jointly with the World Bank and the Swedish International Development Cooperation

¹⁰ These activities are included in the municipal and local management and strengthening the institutional framework components, the former aimed at improving the financial and institutional capacity of municipal governments, and the latter, at strengthening the transformation of the Ministry of the Interior and Justice (SGJ) within the framework of its functions under the Local Decentralization and Development Program.

Agency (SIDA). The government's reform program is based on a medium-term framework strategy for the public sector and covers: (i) tax administration; (ii) fiscal and monetary statistics; and (iii) public financial administration, which are government priorities to be financed with this operation. There are also the areas of: (i) results-based management; (ii) human resources; (iii) procurement; and (iv) internal and external control, which will be financed with resources from the World Bank and SIDA. The World Bank is scheduled to approve its US\$20 million loan by mid-2009 (see link to financing matrix). This year SIDA approved a US\$1.7 million grant to support internal and external control reforms.

- 1.13 Given the involvement of various financial institutions in the projects currently in execution in this area, using various execution policies and instruments, the government expressed its desire to seek, to the extent possible and as far as fiduciary capacity will allow, to harmonize policies and procedures and use national systems that were strengthened under previous operations. Therefore, in order to take advantage of the progress the country has made in fiduciary matters, this program will be undertaken using the sector-wide approach (SWAp) modality.
- 1.14 The government's program is focused on a fiduciary oversight framework as a core element for reducing transaction costs, increasing value added, and improving the responsiveness of the Bank and other donors. This oversight framework is also consistent with the guidelines established in the New Lending Framework (document GN-2200-13) for SWAp operations. This proposal is also framed within the Medium-term Action Plan for Development Effectiveness (MTAP) (document GN-2324-1) and is consistent with the guidelines established in the Bank's realignment document (document GA-232).
- 1.15 The most significant advantages of the program's approach are the following: (i) it provides unique support for the country's sector strategy, and a single framework for expenditures, adopted by common agreement, reducing duplication of efforts and increasing effectiveness and efficiency in the use of resources; (ii) it promotes national leadership; and (iii) it favors coordination with other donors and harmonization, thus reducing transaction costs for the country.

C. Objective, components, and cost

- 1.16 This program's general objective is to continue supporting the Government of Honduras in improving fiscal and municipal management, in order to promote greater effectiveness and transparency in the use of public resources. The specific objectives are to: (i) consolidate the progress made on the domestic tax collection system and establish a modern, flexible customs control system; (ii) consolidate the reforms undertaken in public financial management and finalize IFMS implementation and its modules; (iii) strengthen municipal fiscal management by improving collection efficiency and spending effectiveness through the implementation of a municipal management system; and (iv) improve and integrate fiscal and macroeconomic statistics for the BCH.

- 1.17 To achieve these objectives, financing will be provided for execution of the activities divided into the following components:
- 1.18 **Component I – Tax and customs administration.** The objective is to support improvement in the control and facilitation of cross-border trade, the security environment, taxpayer service, and retaining and increasing internal and customs tax revenues.
- 1.19 ***Subcomponent 1.1 – Centralization of common services and taxpayer service.*** This subcomponent will finance the following activities: (i) rehabilitation of infrastructure and provision of common equipment in customs and tax offices; (ii) implementation of web-based services; (iii) implementation of fiscal education and training programs; and (iv) redesign of management systems, indicators, and statistics to provide information to operators and other institutions.
- 1.20 ***Subcomponent 1.2 – Making customs control more efficient and effective.*** This subcomponent will finance the following activities: (i) adaptation of infrastructure and equipment aimed at nonintrusive control; (ii) establishment of an ex post oversight program based on risk analysis; (iii) implementation of “paperless customs” and the single window; and (iv) implementation of the Authorized Economic Operator standards within the framework of the logistics chain involved in customs operations.
- 1.21 ***Subcomponent 1.3 – Strengthening oversight of internal revenue and taxpayer service.*** This subcomponent will finance the following activities: (i) implementation of the simplified system; and (ii) implementation of audits based on selection criteria.
- 1.22 **Component II – BCH fiscal and monetary statistics.** This component’s objective is to consolidate the program to modernize Honduras’s macroeconomic statistics, which includes completing implementation of the macroeconomic account systems and the development of an integrated data management system.
- 1.23 ***Subcomponent 2.1 – Statistical strengthening.*** This subcomponent will finance the following activities: **Real sector:** (i) consolidation of the historical series of macroeconomic aggregates from the National Accounts for the period 1978–1999; (ii) updating of the calculation of the Monthly Index of Economic Activity; (iii) calculation of gross domestic product on a quarterly basis; (iv) drafting of the Input-Output matrix, using the supply and usage tables; (v) construction of the Social Accounting Matrix and the General Equilibrium Model; (vi) construction of the tourism satellite account, based on the exercise undertaken jointly by the BCH and the Honduran Tourism Institute; and (vii) calculation of the fixed capital stock, using the results of the balance sheets and the cumulative accounts from the new statistics. **External sector:** (i) expansion of research on the balance of payments, primarily surveys of private foreign capital, cross-border workers, foreign direct investment, and services, for publications produced quarterly and annually; (ii) expansion of measurement and coverage of the international investment position, using surveys and research on assets and other financial account items;

- and (iii) publication of the statement of international reserves and foreign currency liquidity, to be submitted monthly, with information as from May 2007. **Monetary and financial sector:** (i) incorporation of information from public and private pension funds and Private Financial Development Organizations; and (ii) adaptation of international best practices for compilation and dissemination of interest-rate-related statistics.
- 1.24 ***Subcomponent 2.2 – Statistical information system.*** This subcomponent will finance the following activities: (i) IT development of the statistical module in the Central Bank's system; (ii) modernization of the hardware and software infrastructure to optimize the BCH's productivity in compiling economic statistics; and (iii) implementation of a training program on statistical issues.
- 1.25 **Component III – Completion and sustainability of the IFMS.** This component's objective is to consolidate the financial management reforms made, with the completion and institutionalization of the IFMS. The Government of Honduras will gradually hire staff using financing from this subcomponent, in accordance with the plan for professionalizing human resources that the government is implementing.
- 1.26 ***Subcomponent 3.1 – Sustainability of human and technical resources.*** This subcomponent will finance the following activities: (i) the wages¹¹ of the persons currently hired with external financing as staff of the Ministry of Finance (SEFIN), as well as their training; and (ii) the software and hardware infrastructure to strengthen system security and improve service to system users by developing an alternate site and a data warehouse, and building the IFMS's processing capacity.
- 1.27 ***Subcomponent 3.2 – Completion of the IFMS.*** This subcomponent will finance the following activities: (i) expansion of coverage of public institutions using the system, especially decentralized national government institutions; (ii) development and implementation of the public investment module in government institutions; and (iii) ISO 20000 certification of the IFMS.
- 1.28 **Component IV – Strengthening municipal fiscal management.** This component's objective is to strengthen municipal fiscal management in order to improve collection efficiency, as well as the effectiveness of municipal spending. It includes two subcomponents:
- 1.29 ***Subcomponent 4.1 – Development of the management and information system.*** This subcomponent will finance the following activities: (i) conceptual and IT development of the Integrated Municipal Financial Management System (IMFMS); (ii) development of a system implementation strategy, including the creation and

¹¹ IDB financing will be scaled down over time and the current staff of the Modernization Unit (UDEM) will be incorporated into the government through the pilot program for the institutionalization of human resources undertaken by the National Commission for Modernization of the State under the Secretariat of the Presidency (SDP).

implementation of a social communication strategy; and (iii) modernization of the physical and technological infrastructure of the 40 participating municipios.

- 1.30 **Subcomponent 4.2 – Implementation program.** This subcomponent will finance an implementation plan that includes technical assistance support, as well as training activities aimed at municipal authorities and employees on management and administration techniques, monitoring and evaluation, and use of the management systems.
- 1.31 **Cost.** The total cost of the operation is US\$28.9 million, with the IDB providing US\$28.6 million in financing. According to the financial matrix for Honduras, 30% of the financing will come from the Fund for Special Operations (US\$8.5 million) and 70% from the Ordinary Capital (US\$20.1 million). The program will finance works, consulting services, training activities, technical assistance, and procurement of computer equipment (software and hardware), according to the following cost table:

Table 1.1: Costs

	IDB	Government of Honduras	Total cost
I. SEFIN - IFMS - IMFMS	12,892,651		12,892,651
A. Complete, sustain IFMS capacity	4,212,217		4,212,217
B. IMFMS	8,680,434		8,680,434
II. SEFIN - DEI	11,449,600		11,449,600
A. Strengthening DEI core services	5,232,400		5,232,400
B. Improve customs efficiency and infrastructure	2,612,700		2,612,700
C. Efficiency and control in internal revenue oversight	3,604,500		3,604,500
III. Central Bank of Honduras	1,700,000		1,700,000
A. Updating macroeconomic statistics	1,313,783		1,313,783
B. Unification of statistical database	386,217		386,217
IV. Repayment of PPF- ONCAE contribution	1,500,000		1,500,000
V. Administration and audit expenses	777,149		777,149
VI. Contingencies	280,600		280,600
VI. Financial costs	280,600		561,200
Credit fee		280,600	280,600
Total	28,600,000	280,600	28,880,600

D. Results framework and key indicators

- 1.32 The results expected from program execution are described in the results matrix attached to this document.

II. FINANCIAL STRUCTURE AND MAIN RISKS

A. Environmental and social risks

- 2.1 In accordance with the environment and safeguards compliance policy, there are no environmental or social risks associated with the program. According to the *Environment and Safeguards Compliance Guidelines*, the operation was classified as category “C.”

B. Fiduciary risk

- 2.2 During the orientation mission, a risk analysis of the operation was performed with government authorities. Given that the program uses a sector-wide approach, fiduciary risk assessments were done through analysis of the country’s capacity in procurement and financial management. Weaknesses were identified, and implementation of the measures necessary to strengthen these systems and mitigate the risks was started. Implementation of some of these measures was started through the Project Preparation Facility (PPF) (loan 1999/BL-HO), approved within the framework of this operation.

C. Other risks

- 2.3 The potential change of national authorities in the upcoming elections was identified as one of the operation’s risks. Therefore, preparation of this program has been timed so it is approved and execution begins prior to the change of administration. Experience in prior programs in these areas has been positive, considering that the long-term objectives of the various administrations have remained steady. Moreover, the areas included in the program are a priority in the agreement with the IMF, and the fact that this is a joint operation with the World Bank and SIDA will ensure the program’s continuity.
- 2.4 The country’s economic situation could also worsen, and there is a risk that spending could be tightened, affecting public investment in general. Nonetheless, the program’s areas of action aim precisely at greater efficiency in collection and more streamlined, better controlled public spending.
- 2.5 Lastly, the development and implementation of fiscal management and collection tools in municipios requires close coordination between the Ministry of Finance and the Ministry of the Interior and Justice. To mitigate this risk, municipal fiscal management and collection tools will be developed through decisions taken by the existing Interagency Committee.

III. IMPLEMENTATION AND EXECUTION PLAN

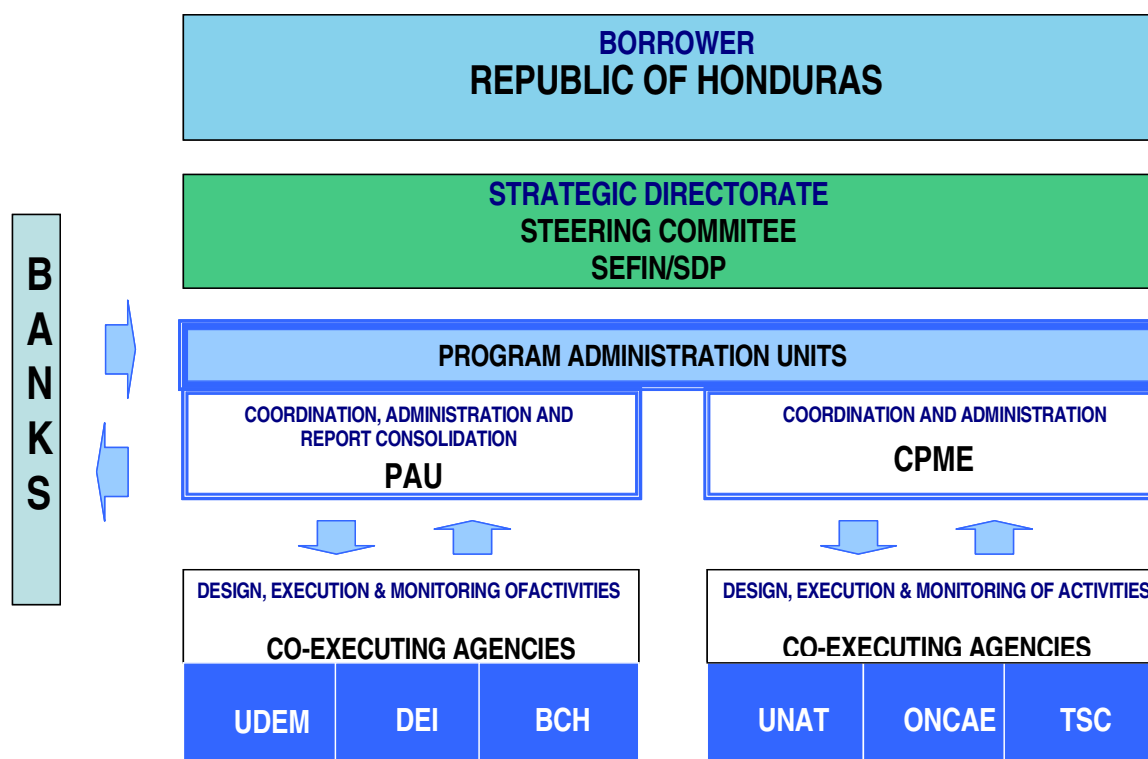
A. Implementation arrangements

- 3.1 The oversight framework for this program using a sector-wide approach is supported by the following elements warranting its implementation, resulting from the diagnostic assessment of country fiduciary systems carried out by the two

- banks: (i) with respect to financial management, the assessment concluded that program execution is feasible through the UEPEX, which will allow for use of the financial reports produced by the IFMS and the country's budget classifications for cost classification; (ii) for procurement, the adoption of standard bidding documents, an agreement made by all institutions and ministries that procure goods, services, and works financed by the IDB or the World Bank, including agreements reached with the World Bank and SIDA to have a common framework for program procurement. These standard documents were harmonized with the country in accordance with IDB and World Bank procurement policies; and (iii) for program audits, the criteria for carrying them out are harmonized with the World Bank, including the type of financial statements, format, submission deadlines, and eligibility of independent auditors.
- 3.2 As part of the preparation of the fiduciary aspects of this program, the institutional capacity of the program's executing and beneficiary units was also assessed, and an action plan was defined for building institutional and fiduciary capacity. Moreover, in order to support part of the plan, in July 2008, the Bank approved a PPF operation (loan 1999/BL-HO) for US\$1.5 million to strengthen and institutionalize the primary functions of the Honduran Government Procurement Office (ONCAE). It involved: (i) training of government officials; (ii) procurement control and monitoring; (iii) improvement of internal regulations and tools for competitive bidding processes; and (iv) continued development of the HonduCompras computer system.
- 3.3 Considering that various agencies and entities interact in the program, and that coordination among them is key to achieving its goals, a Steering Committee will be formed, which will have as standing members the Minister of Finance (or his delegate), as chair; the Minister of the Presidency (or his delegate); and the Directors of the Program Administration Unit (PAU) and the Presidential Commission for Modernization of the State (CPME), as Executive Secretaries. The Steering Committee will be responsible for making strategic program decisions, while supporting the monitoring of its performance, which will be the responsibility of the National Technical Support Unit (UNAT), using that institution's monitoring and evaluation system. The Directors of the PAU and the CPME will be responsible for executing the Steering Committee's decisions, overseeing their regularity and formalization, recording its activities, and submitting information on the action or other issues deemed necessary for proper program execution.
- 3.4 The borrower for the proposed operation is the Republic of Honduras. The executing agency, with respect to the program's financial management, will be the Ministry of Finance (SEFIN). SEFIN, representing the Honduran government, will receive the resources from the IDB, the World Bank, and SIDA. Financial management will be executed through the UEPEX and the loan proceeds will be deposited in a master government account for this program, with separate accounting for each financial institution or donor. For administrative management of the program, procurement will be the responsibility of the program

administration units (under SEFIN) and the CPME (under the Ministry of the Presidency), using current technical and institutional capacity resulting from their vast experience implementing programs financed by multilateral organizations, in accordance with the following figure:

Figure 3.1: Program implementation



- 3.5 Therefore, with respect to the financing of this individual operation, the execution of the activities will involve the DEI, the Ministry of Finance's Modernization Unit (UDEM), both under SEFIN, and the Central Bank, through SEFIN's PAU. The PAU will be responsible for the administrative and operational aspects for planning, coordinating, and executing this operation's components, and will be the liaison for reporting to the Bank. It is made up of an administrative coordinator and the necessary technical and administrative support staff. Each co-executing agency will be responsible for the technical aspects of its component.

B. Financial management

- 3.6 Financial management and the internal control system will be adapted to IDB and World Bank requirements, detailed in the program's internal control guide (see link) and the specific standards to be provided to the PAU and the CPME in the

program's Operating Regulations (see link). Each administrative unit (PAU and CPME), as well as the co-executing agencies, will use the UEPEX module of the IFMS for program execution, since, according to general budget provisions and Budget Act 83-2004, all funds, regardless of their source, must be executed through the IFMS (see link for details of the UEPEX module's procedures and functionality). The UEPEX module will allow the accounting system to interact with the finance and budget system, so the system's coding of hierarchical accounts reflects the balances or initial amounts in cash, total in banks, fund transfers, investment categories, expense categories, and the origin of the funds. Using the UEPEX module, the required reports can be generated for closing program accounts monthly, quarterly, and annually, to be reviewed and approved by each administrative unit. The PAU will consolidate and submit reports in the formats required by the banks and will ensure their quality, comprehensiveness, reliability, and timely submission.

C. Procurement

- 3.7 As is the practice for SWAp, a pooled account with separate accounting, into which the various financing entities' disbursements are made, will be used for program financing. Thus, program procurements will use harmonized procedures duly agreed upon among the IDB, the Honduran government, the World Bank, and other donors, based on IDB procurement policies (documents GN-2349-7 and GN-2350-7) and those of the World Bank. For such purposes, standard international competitive bidding and national competitive bidding (NCB) documents agreed upon among the IDB, the Honduran government, the World Bank, and SIDA will be used.
- 3.8 In this regard, all procurements financed with funds from the pooled account will be governed by a common policy and will be subject to ex post review within the thresholds agreed upon by the banks. The IDB and the World Bank have also agreed with the government on an ex post supervision plan. In the event that the reviews show that the procurement procedures agreed upon by the parties were not followed for any contract financed from the pooled account, the IDB reserves the right to cancel its loan in the amount of the contract or request reimbursement of an amount equivalent to the amount of the contract, multiplied by the IDB's share in the pooled account. No objections will be received by the IDB and the World Bank in accordance with the percentage of resources they contributed to the program and the components they financed. The procurement thresholds will be those set in the policies of both banks in Honduras (see link).
- 3.9 Supervision will be carried out as follows: works and goods: The first three procurements using NCB and price comparison will be reviewed ex ante, and the rest will be subject to ex post review. Consultants: all contracting of consulting firms will be subject to ex ante review. Contracts with individual consultants will be subject to ex ante review beginning at US\$25,000; under that amount they will be reviewed ex post. Ex post procurement reviews will be done semiannually during the first year of execution and annually thereafter. Since, based on an evaluation

performed, the PAU/SEFIN's institutional capacity is well developed, posing medium risk, it is proposed that the ex post review include one of every ten contracts entered into during the period under review.

- 3.10 The following terms will be specified in the loan contract: As a condition for the first disbursement, the government must submit: (i) evidence that the program's Steering Committee was established and the representatives of each of the units involved in the program were appointed; (ii) evidence that the plan to strengthen the executing units and improve their fiduciary capacity has been fulfilled; and (iii) evidence that the Operating Regulations have been approved and entered into force.

D. Execution period

- 3.11 The loan's execution period will be 48 months and its disbursement period, 52 months.

E. Financial statements, internal controls, and external audits

- 3.12 The financial programming, commitment of funds, and transfer of resources will be recorded through the IFMS by means of the UEPEX, and shall be subject to ex post review using annual audits, with a midterm operational/financial report.

F. Monitoring and evaluation of results

- 3.13 For the Government of Honduras, monitoring of the program's performance will be the responsibility of the National Technical Support Unit (UNAT), using that institution's Managing for Results Management System. UNAT will report to the Steering Committee periodically on progress and compliance with program targets. Experience in SWAp programs shows that periodic reviews are advisable to analyze overall resources and ensure coordination among the partnering entities. Monitoring the results and evaluating the program's impact will be done jointly with the World Bank and SIDA. The project team will be responsible for program monitoring within the IDB. The borrower, the IDB, and the World Bank have agreed to supervise program execution through monitoring meetings to be held by mutual agreement.
- 3.14 The IDB, the World Bank, and SIDA will perform semiannual reviews to: (i) evaluate program progress; (ii) study the budgetary allocations for the program; (iii) analyze the technical improvements in the IFMS; (iv) assess fiduciary considerations, and (v) verify progress toward compliance with the output and outcome indicators in the results matrix. Over the course of these semiannual reviews, any necessary adjustments may be made to the program, in consultation with all involved entities. The borrower is responsible for compiling all data necessary for monitoring and evaluation. The authorities will cover the costs of compiling and processing this information, as part of the investment made with program financing. The indicators identified in the results matrix are predominantly those that the government has agreed to monitor for its Public Sector Reform Program.

- 3.15 Once this individual operation is completed, the project team will prepare the Project Completion Report (PCR). The PCR will evaluate the impact made and the extent to which the planned objectives have been met. According to Bank rules, the PCR will be completed within six months following the operation's final disbursement. Considering the characteristics of SWAp operations, evaluation activities will be aimed at performance of the program as a whole, regardless of the source of financing. The World Bank's loan proceeds will provide support for a final evaluation based on a verification of the projected results presented in the results matrix.

G. Operating Regulations

- 3.16 The Operating Regulations (OR) will guide execution and will be complemented during the loan negotiations (draft OR, agreed upon with the World Bank, are attached). Among other things, this manual covers the following aspects: (i) functions and responsibilities of the various entities involved in program execution; (ii) a detailed description of all program activities, including eligibility criteria and technical specifications, where applicable, as well as execution considerations and schedules; and (iii) procedures for financial administration and submission of information. The IDB and the World Bank will execute their respective operations through this single set of OR.

HONDURAS
FISCAL AND MUNICIPAL MANAGEMENT CONSOLIDATION PROGRAM
(HO-L1015)

RESULTS MATRIX

General objective of the program		To continue supporting the Government of Honduras in improving fiscal and municipal management, in order to promote greater effectiveness and transparency in the use of public resources.	
Results indicators	Baseline	Target	Comments
The tax ratio increases as a percentage of GDP.	16.5%	17.3%	This seeks to achieve growth in tax and customs revenues in order to increase the tax ratio.
Productivity per employee in the DEI increases 10%.	17.6 (million lempiras)	19.36 (million lempiras)	Total collections by the DEI with respect to average annual active employees (2008: 40.774 billion/2,390 employees)
60% of taxpayer transactions are done interactively through the DEI portal.	0%	60%	
80% of the budget in 100% of ministries and 50% of decentralized institutions covers the Budget, Budget Execution, Accounting, and Treasury functions in the State's official financial management system, making payments through the Treasury Master Account.	54%	80%	Percentage of the general federal budget approved by Congress
	50%	86%	Number of central administration and decentralized institutions implemented in the IFMS
80% of the budget in 100% of ministries and 50% of decentralized institutions report financial execution of programs and projects in the IFMS public investment module.	0%	100%	
At least 40 municipios with budget, budget execution, financial statements, and municipal resource management processed through the IMFMS, allowing them to meet transparency and reporting requirements.	0	40	40 municipios are selected for this first stage of IMFMS implementation.
100% of statistics on national accounts, balance of payments, external debt, public finance, and monetary and financial statistics are updated, harmonized, and comparable according to current manuals, as well as automated and disseminated.	30%	100%	

Objectives of component 1	Tax and customs administration					
Outputs	Baseline	Year 1	Year 2	Year 3	Year 4	Target
Description of subcomponent 1.1	Centralization of common services and taxpayer service					
Subcomponent 1.1	Baseline	Year 1	Year 2	Year 3	Year 4	Target
a. Two buildings are remodeled, one built, and two properly equipped.	10%	25%	50%	70%	100%	100%
b. 100% of internal and external services are supported on the strengthened institutional platform (communications terminals, workstations, power backup, video communications, software licenses).	0%	20%	40%	75%	100%	100%
c. 100% of electronic services authorized by law are used by taxpayers and users.	0%	25%	40%	80%	100%	100%
d. At least 800 government employees are trained in tax and customs administration.	10%	25%	45%	80%	100%	100%
e. Training staff is trained in fiscal education.	10%	25%	45%	80%	100%	100%
f. The internal results-based management system is implemented.	0%	20%	40%	70%	100%	100%
Description of subcomponent 1.2	Improving the efficiency and infrastructure of customs as the control and management entity to secure and facilitate trade					
Subcomponent 1.2	Baseline	Year 1	Year 2	Year 3	Year 4	Target
a. Three customs buildings are remodeled.	10%	25%	50%	70%	100%	100%
b. 100% of customs facilities have customs control tools and equipment (electronic surveillance, non-invasive means of inspection, vehicles).	0%	20%	40%	75%	100%	100%
c. Consolidation and expansion of at least six customs services through the Internet.	0	2	3	4	6	6
d. At least three new services are expanded and consolidated in the nationwide automated customs system.	0	0	1	2	3	3
e. Ex post oversight programs based on risk analysis are established.	0%	25%	45%	80%	100%	100%
f. Authorized Economic Operator standards are implemented.	0%	20%	40%	70%	100%	100%
Description of subcomponent 1.3	Consolidation and expansion of control and oversight systems					
Subcomponent 1.3	Baseline	Year 1	Year 2	Year 3	Year 4	Target
a. Two tax buildings are remodeled.	10%	25%	50%	70%	100%	100%

b. 100% of customs services are supported by the strengthened institutional technology platform (servers for: databases, applications, contingencies, load balancing, storage, database licenses).	0%	20%	40%	75%	100%	100%
c. At least nine new electronic services are established for interaction with the Tax Administration.	0	2	4	7	9	9
d. The simplified system is implemented and operating.	10%	30%	50%	80%	100%	100%
e. 100% of selective audits are conducted based on selection criteria and evasion indicators.	0%	20%	40%	65%	100%	100%
f. At least eight modules and registries are approved and applied to combat tax fraud.	0	2	4	6	8	8
Objectives of component 2	Central Bank – Fiscal and monetary statistics					
Outputs	Baseline	Year 1	Year 2	Year 3	Year 4	Target
Description of subcomponent 2.1	Macroeconomic and fiscal statistics are updated, harmonized, and comparable in accordance with international manuals.					
Subcomponent 2.1	Baseline	Year 1	Year 2	Year 3	Year 4	Target
a. Statistical accounts and tables on National Accounts are updated and published in accordance with SCN93.	30%	50%	70%	100%	-	100%
b. Statistical accounts and tables on Balance of Payments are updated and published in accordance with MBP5.	20%	40%	65%	100%	-	100%
c. Monetary and financial statistical accounts and tables are updated and published in accordance with MEMF2000.	20%	40%	60%	100%	-	100%
d. Statistical accounts and tables on external debt are updated and published in accordance with the EDSGCU.	30%	50%	70%	100%	-	100%
e. Statistical accounts and tables on Public Finance are updated and published in accordance with MEFP2001.	20%	40%	65%	100%	-	100%

Description of subcomponent 2.2	Unified macroeconomic statistical information system					
Subcomponent 2.2	Baseline	Year 1	Year 2	Year 3	Year 4	Target
a. Statistical information system on National Accounts is created.	30%	50%	70%	100%	-	100%
b. Statistical information system on Balance of Payments is created.	30%	50%	70%	100%	-	100%
c. Monetary and financial statistical information system is created.	30%	50%	70%	100%	-	100%
d. Statistical information system on External Debt is created.	30%	50%	70%	100%	-	100%
e. Statistical information system on Public Finance is created.	30%	50%	70%	100%	-	100%
Objectives of component 3	Completion and sustainability of the IFMS – Spending management in the central government					
Outputs	Baseline	Year 1	Year 2	Year 3	Year 4	Target
Description of subcomponent 3.1	Sustainability and absorption of human resources and technical capacity					
Subcomponent 3.1	Baseline	Year 1	Year 2	Year 3	Year 4	Target
a. 100% of the staff specialized in IT development for technical infrastructure and administrative processes in SEFIN’s Modernization Unit are hired as permanent staff (under permanent staff contracts).	0%	25%	50%	70%	100%	100%
b. Communications equipment, software, and network are completed and operating with capacity to serve approximately 4,200 users.	0%	30%	55%	70%	100%	100%
c. Alternate site is operating with the equipment and software necessary for the IFMS.	0%	20%	40%	65%	100%	100%
d. Alternate site is identified and developed.	0%	50%	100%	100%	100%	100%
Description of subcomponent 3.2	Certification and completion of the IFMS					
Subcomponent 3.2	Baseline	Year 1	Year 2	Year 3	Year 4	Target
a. IFMS earns ISO 20000 certification.	0%	0%	0%	0%	100%	100%
b. Public investment module is operating with management, registry, and administration modules for the project cycle from the original project concept, through feasibility studies, budgetary prioritization, financial execution, and financial monitoring interface, and for the results targets defined in the results-based management system.	0%	30%	60%	80%	100%	100%

Objectives of component 4	Integrated Municipal Financial Management System (IMFMS)					
Outputs	Baseline	Year 1	Year 2	Year 3	Year 4	Target
Description of subcomponent 4.1	Conceptual design and IT development of the IMFMS					
Subcomponent 4.1	Baseline	Year 1	Year 2	Year 3	Year 4	Target
a. Design manuals are approved for eight subsystems: Budget, Treasury, Accounting, Municipal Resources, Municipal Debt, Municipal Human Resources, Asset Administration, and project budget control (UEPEX).	0	2	3	5	8	8
b. Computer applications for eight IMFMS subsystems are completed, approved, and in production.	0	2	3	5	8	8
Description of subcomponent 4.2	IMFMS training (implementation)					
Subcomponent 4.2	Baseline	Year 1	Year 2	Year 3	Year 4	Target
a. Forty municipios are operating on the IMFMS.	0	15	25	35	40	40

Notes:

1. The Matrix of Indicators will show the base level values, expected year values, and target values of each indicator.
2. Outputs and outcomes are grouped together to facilitate monitoring of component performance.
3. The right hand column can be used for description of output / outcomes and choice of indicator and other explanatory notes.
4. In the Results annex/section, this Matrix will be complemented by a detailed account of the arrangements (including institutional responsibilities, operating regulations, terms of reference, hiring of consultants, budgeting) showing how the data will be collected, verified, analyzed and reported to the Bank. The data sources and rationale behind the base line and target values will also be described.

HONDURAS
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(HO-L1015)
Procurement Plan

General reference No.	No.	AWP reference No.	Component reference No.	Contract description and estimated procurement cost (US\$)	Estimated cost	Procurement method	Review (ex ante or ex post)	Source of financing and percentage		Prequalification	Estimated dates
								IDB %	SIDA %		Publication of Specific Procurement Notice
1	1			Goods							
	1.1			Component A: Completion and sustainability of the IFMS							
	1.1.2			Subcomponent A.2: Technical sustainability Total amount: 1,497,685.00							
1.1	1.1.2.1	1.1.2.1	A	Procurement of hardware and software to build the IFMS's processing capacity	150,000.00	ICB	ex ante	100%	-	No	Mar-09
1.2	1.1.2.2	1.1.2.2	A	Procurement of hardware and software to implement alternate site & data center	769,685.00	ICB	ex ante	100%	-	No	Feb-09
1.3	1.1.2.3	1.1.2.7	4	Procurement of communications equipment for alternate site	78,000.00	NCB	ex post	100%	-	No	Sep-09
1.3	1.1.2.4	1.1.2.7	4	Procurement of equipment to strengthen communications system	90,000.00	NCB	ex post	100%	-	No	Oct-09
1.3	1.1.2.5	1.1.2.7	4	Procurement of biometric security system	410,000.00	ICB	ex post	100%	-	No	Feb-09
	1.1.3			Subcomponent A.3: Certification of the IFMS 65,000.00							
1.1	1.1.3.1	1.1.3.1		Procurement of goods to implement phase I certification recommendations	65,000.00	NCB	ex post	100%	-	No	Jan-09
	1.1.4			Subcomponent A.4: Completion of the IFMS Total amount: 92,800.00							
1.3	1.1.4.1	1.1.4.1	4	Procurement of computer equipment to implement the Public Investment System in	92,800.00	NCB	ex post	100%	-	No	Jan-09
	1.2			Component B: Municipal system (IMFMS)							
	1.2.3			Subcomponent B.3 Implementation of the municipal system (IMFMS) Total amount: 1,330,133.58							
	1.2.3.1	1.2.3.1		Procurement of communications equipment for IMFMS operations center	35,000.00	NCB	ex post	100%		No	Jan-09
	1.2.3.2	1.2.3.2		Procurement of computer equipment for IMFMS operations center and software licenses	489,000.00	ICB	ex ante	100%		No	Jan-09
	1.2.3.3	1.2.3.3		Procurement of computer equipment for phase I institutions	146,627.58	NCB	ex post	100%		No	Jan-09
	1.2.3.4	1.2.3.4		Procurement of phase I communications equipment	321,850.00	ICB	ex post	100%		No	Jan-09
	1.2.3.5	1.2.3.5		Procurement of computer equipment for phase II institutions	103,476.00	NCB	ex post	100%		No	Jan-10
	1.2.3.6	1.2.3.6		Procurement of phase II communications equipment	234,180.00	NCB	ex post	100%		No	Jan-10
2	2			Works							
	2.1			Component A: Completion and sustainability of the IFMS							
	2.1.2			Subcomponent A.2: Technical sustainability Total amount: 117,300.00							
	2.1.2.1			Contracting of installation services for zone 1 links	49,000.00	PC	ex post	100%		No	Jan-09
	2.1.2.2			Contracting of installation services for zone 2 links	68,300.00	PC	ex post	100%		No	Mar-09
	2.2			Component B: Municipal system (IMFMS)							
	2.2.3			Subcomponent B.2 IT development of the IMFMS Total amount: 191,000.00							
	2.2.3.1			Contracting for adaptation of the IMFMS development site	20,000.00	PC	ex post	100%		No	Nov-08
	2.2.3.1			Lease of site for IMFMS development	171,000.00	NCB	ex post	100%		No	Nov-08
	2.2.3			Subcomponent B.3 Implementation of the municipal system (IMFMS) Total amount: 68,000.00							
	2.2.3.1			Contracting of link installation services	68,000.00	PC	ex post	100%		No	Feb-10
3	3			Nonconsulting services							
	3.1			Completion and sustainability of the IFMS							
	3.1.1			Subcomponent A.1: Sustainability of human resources Total amount: 139,000.00							
	3.1.1.1	3.1.1.1		Specialized technical training in development tools	47,000.00	QCBS	ex post	100%		No	Jan-09
	3.1.1.2	3.1.1.2		Specialized technical training in operating systems	25,000.00	QCBS	ex post	100%		No	Jan-09
	3.1.1.3	3.1.1.3		Specialized technical training in communications technology	42,000.00	QCBS	ex post	100%		No	Jan-09
	3.1.1.4	3.1.1.4		Specialized technical training in information security	25,000.00	QCBS	ex post	100%		No	Jan-09

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								IDB %	SIDA %	Yes/No	Publication of Specific Procurement Notice
	3.1.2	Subcomponent A.2: Technical sustainability Total amount: 50,000.00									
	3.1.2.1	3.1.2.1		Contracting of consulting firm for network audit	50,000.00	QCBS	ex post	100%		No	Aug-09
	3.2	Component B: Municipal system (IMFMS)									
	3.2.2	Subcomponent B.2 IT development of the IMFMS Total amount: 30,000.00									
	3.2.2.1	3.2.2.1		Staff training for executing unit survey on data transmission technology	10,000.00	QCBS	ex post	100%		No	Oct-08
	3.2.2.1	3.2.2.1		Development staff training in next generation software tools	20,000.00	QCBS	ex post	100%		No	Oct-08
4	4	Consulting projects									
	4.1	Completion and sustainability of the IFMS Total amount: 2,244,291.46									
	4.1.1	Subcomponent A.1: Sustainability of human resources Total amount: 1,351,731.22									
	4.1.1.1	4.1.1.1		National IT consultant for IFMS development adjustments and maintenance	32,378.85	CQ	ex ante	100%		No	Nov-08
	4.1.1.2	4.1.1.2		National IT consultant for IFMS development adjustments and maintenance	30,837.00	CQ	ex ante	100%		No	Nov-08
	4.1.1.3	4.1.1.3		National IT consultant for IFMS development adjustments and maintenance	32,378.85	CQ	ex ante	100%		No	Nov-08
	4.1.1.4	4.1.1.4		National IT consultant for IFMS development adjustments and maintenance	32,378.85	CQ	ex ante	100%		No	Nov-08
	4.1.1.5	4.1.1.5		National IT consultant for IFMS development adjustments and maintenance	32,378.85	CQ	ex ante	100%		No	Nov-08
	4.1.1.6	4.1.1.6		National IT consultant for IFMS development adjustments and maintenance	32,378.85	CQ	ex ante	100%		No	Nov-08
	4.1.1.7	4.1.1.7		National IT consultant for IFMS development adjustments and maintenance	22,613.80	CQ	ex post	100%		No	Nov-08
	4.1.1.8	4.1.1.8		National IT consultant for IFMS development adjustments and maintenance	17,988.25	CQ	ex post	100%		No	Nov-08
	4.1.1.9	4.1.1.9		National IT consultant for IFMS development adjustments and maintenance	28,267.25	CQ	ex ante	100%		No	Nov-08
	4.1.1.10	4.1.1.10		National IT consultant for IFMS development adjustments and maintenance	28,267.25	CQ	ex ante	100%		No	Nov-08

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									IDB %	SIDA %		
	4.1.1.11	4.1.1.11		National IT consultant for IFMS development adjustments and maintenance	Allan Josué Dueñas Álvarez	29,980.41	CQ	ex ante	100%		No	Nov-08
	4.1.1.12	4.1.1.12		National IT consultant for IFMS development adjustments and maintenance	Erick Ronald Turcios Carias	25,697.50	CQ	ex ante	100%		No	Nov-08
	4.1.1.13	4.1.1.13		National IT consultant for IFMS development adjustments and maintenance	Danny Christian Laínez Mejía	26,853.89	CQ	ex ante	100%		No	Nov-08
	4.1.1.14	4.1.1.14		National IT consultant for IFMS development adjustments and maintenance	Fredy Antonio López Rodríguez	29,980.41	CQ	ex ante	100%		No	Nov-08
	4.1.1.15	4.1.1.15		National IT consultant for IFMS development adjustments and maintenance	Ediut Cardenas	17,131.67	CQ	ex post	100%		No	Nov-08
	4.1.1.16	4.1.1.16		National IT consultant for IFMS development adjustments and maintenance	Javier Rojas	25,697.50	CQ	ex ante	100%		No	Nov-08
	4.1.1.17	4.1.1.17		National IT consultant for IFMS development adjustments and maintenance	Eduardo Trejo	14,133.62	CQ	ex post	100%		No	Nov-08
	4.1.1.18	4.1.1.18		National IT consultant for IFMS development adjustments and maintenance	Norbin Chavez	28,267.25	CQ	ex ante	100%		No	Nov-08
	4.1.1.19	4.1.1.19		National IT consultant for IFMS development adjustments and maintenance	Carlos Carias	28,267.25	CQ	ex ante	100%		No	Nov-08
	4.1.1.20	4.1.1.20		National IT consultant for IFMS development adjustments and maintenance	Elia Enamorado	28,267.25	CQ	ex ante	100%		No	Nov-08
	4.1.1.21	4.1.1.21		National IT consultant for IFMS development adjustments and maintenance	Gustavo Fu	28,267.25	CQ	ex ante	100%		No	Nov-08
	4.1.1.22	4.1.1.22		National IT consultant for IFMS development adjustments and maintenance	To be determined 1	25,697.50	CQ	ex ante	100%		No	Nov-08
	4.1.1.23	4.1.1.23		National IT consultant for IFMS development adjustments and maintenance	To be determined 2	25,697.50	CQ	ex ante	100%		No	Nov-08
	4.1.1.24	4.1.1.24		National IT consultant for IFMS development adjustments and maintenance	To be determined 3	25,697.50	CQ	ex ante	100%		No	Nov-08

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General reference No.	No.	AWP reference No.	Component reference No.	Contract description and estimated procurement cost (US\$)		Estimated cost	Procurement method	Review (ex ante or ex post)	Source of financing and percentage		Prequalification Yes/No	Estimated dates Publication of Specific Procurement Notice
									IDB %	SIDA %		
	4.1.1.25	4.1.1.25		National IT consultant for IFMS development adjustments and maintenance	To be determined 4	25,697.50	CQ	ex ante	100%		No	Nov-08
	4.1.1.26	4.1.1.26		National IT consultant for IFMS development adjustments and maintenance	To be determined 5	25,697.50	CQ	ex ante	100%		No	Nov-08
	4.1.1.27	4.1.1.27		National junior consultant specializing in data communication	Carlos Alberto Portillo Ortiz	22,613.80	CQ	ex post	100%		No	Nov-08
	4.1.1.28	4.1.1.28		National junior consultant specializing in data communication	Lenín Raúl Villanueva Bustillo	22,613.80	CQ	ex post	100%		No	Nov-08
	4.1.1.29	4.1.1.29		National junior consultant specializing in data communication	Mario René Guevara Galeano	23,556.04	CQ	ex post	100%		No	Nov-08
	4.1.1.30	4.1.1.30		National junior consultant specializing in information security	Arnaldo Rodas Almendares	24,412.62	CQ	ex post	100%		No	Nov-08
	4.1.1.31	4.1.1.31		National senior consultant specializing in data communications networks for the new IFMS	Yenny Osorio Sierra	29,123.83	CQ	ex ante	100%		No	Nov-08
	4.1.1.32	4.1.1.32		National senior consultant in information security	Marco Aurelio Castro Cerrato	29,980.41	CQ	ex ante	100%		No	Nov-08
	4.1.1.33	4.1.1.33		National expert consultant in telecommunications	Carlos Humberto Pérez Andino	34,263.33	CQ	ex ante	100%		No	Nov-08
	4.1.1.34	4.1.1.34		National consultant specializing in support and implementation	Luis Manuel Álvarez Ponce	16,018.11	CQ	ex post	100%		No	Nov-08
	4.1.1.35	4.1.1.35		National consultant specializing in support and implementation	Denia Mellisa Ramirez Barahona	17,902.59	CQ	ex post	100%		No	Nov-08
	4.1.1.36	4.1.1.36		National consultant specializing in support and implementation	Neida Patricia Chamalé Hernández	18,844.83	CQ	ex post	100%		No	Nov-08
	4.1.1.37	4.1.1.37		National consultant specializing in support and implementation	Jose Exequiel Castillo	14,133.62	CQ	ex post	100%		No	Nov-08
	4.1.1.38	4.1.1.38		National junior consultant specializing in data communication	To be determined 1	22,613.80	CQ	ex post	100%		No	Nov-08
	4.1.1.39	4.1.1.39		National junior consultant specializing in data communication	To be determined 2	22,613.80	CQ	ex post	100%		No	Nov-08
	4.1.1.40	4.1.1.40		National junior consultant specializing in data communication	To be determined 3	22,613.80	CQ	ex post	100%		No	Nov-08
	4.1.1.41	4.1.1.41		National coordinator of standards, processes, and implementation for the IFMS	Ricardo Madrid Cruz	35,119.91	CQ	ex ante	100%		No	Nov-08
	4.1.1.42	4.1.1.42		National consultant specializing in design and implementation of governmental financial administration standards and procedures	Mario Francisco Andino Morales	18,844.83	CQ	ex post	100%		No	Nov-08

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	4.1.1.43	4.1.1.43		National consultant specializing in design and implementation of governmental financial administration standards and procedures	Edwin Geovanni Palma Ventura	18,844.83	CQ	ex post	100%		No	Nov-08
	4.1.1.44	4.1.1.44		National consultant specializing in design and implementation of governmental financial administration standards and procedures	Mariela Cristina Cubas García	18,844.83	CQ	ex post	100%		No	Nov-08
	4.1.1.45	4.1.1.45		National consultant specializing in design and implementation of governmental financial administration standards and procedures	Cynthia Michelle Martínez Jimenez	19,787.07	CQ	ex post	100%		No	Nov-08
	4.1.1.46	4.1.1.46		National consultant specializing in design and implementation of governmental financial administration standards and procedures	Claudia Melissa Sierra	20,729.31	CQ	ex post	100%		No	Nov-08
	4.1.1.47	4.1.1.47		National consultant specializing in design and implementation of governmental financial administration standards and procedures	Rodolfo Valle	29,123.83	CQ	ex ante	100%		No	Nov-08
	4.1.1.48	4.1.1.48		National consultant specializing in design and implementation of governmental financial administration standards and procedures	Gilma Izcoa	17,131.67	CQ	ex post	100%		No	Nov-08
	4.1.1.49	4.1.1.49		National consultant specializing in design and implementation of governmental financial administration standards and procedures	To be determined 1	22,613.80	CQ	ex post	100%		No	Nov-08
	4.1.1.50	4.1.1.50		National consultant specializing in design and implementation of governmental financial administration standards and procedures	To be determined 2	21,414.58	CQ	ex post	100%		No	Nov-08
	4.1.1.51	4.1.1.51		National consultant specializing in design and implementation of governmental financial administration standards and procedures	To be determined 3	21,414.58	CQ	ex post	100%		No	Nov-08
	4.1.1.52	4.1.1.52		National consultant specializing in design and implementation of governmental financial administration standards and procedures	To be determined 4	21,414.58	CQ	ex post	100%		No	Nov-08
	4.1.1.53	4.1.1.53		National consultant specializing in design and implementation of governmental financial administration standards and procedures	To be determined 5	21,414.58	CQ	ex post	100%		No	Nov-08

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									IDB %	SIDA %		Publication of Specific Procurement Notice
	4.1.1.54	4.1.1.54		National consultant specializing in design and implementation of governmental financial administration standards and procedures	To be determined 6	21,414.58	CQ	ex post	100%		No	Nov-08
	4.1.1.55	4.1.1.55		National consultant specializing in design and implementation of governmental financial administration standards and procedures	To be determined 7	21,414.58	CQ	ex post	100%		No	Nov-08
	4.1.3			Subcomponent A.3: Certification of the IFMS 74,000.00								
1.1	4.1.3.1	4.1.3.1		International consultant specializing in ISO 20000 certification	To be determined 7	40,000.00	3 CVs	ex ante	100%	-	No	Jan-09
1.1	4.1.3.2	4.1.3.2		National counterpart consultant for ISO 20000 certification (15 months)	To be determined 7	34,000.00	3 CVs	ex post	100%	-	No	Jan-09
	4.2			Component B: Municipal system (IMFMS)								
	4.2.1			Subcomponent B.1 Conceptual design Total amount: 798,000.00								
4.1	4.2.1.1	4.2.1.1		International consultant, principal technical advisor		162,000.00	3 CVs	ex ante	100%	-	No	Oct-08
4.2	4.2.1.2	4.2.1.2		International consultant specializing in EC budget		88,000.00	3 CVs	ex ante	100%	-	No	Nov-08
	4.2.1.3	4.2.1.3		International consultant specializing in EC accounting		96,000.00	3 CVs	ex ante	100%		No	Nov-08
	4.2.1.4	4.2.1.4		International consultant in EC treasury		96,000.00	3 CVs	ex ante	100%	-	No	Nov-08
	4.2.1.5	4.2.1.5		International consultant specializing in municipal revenues		96,000.00	3 CVs	ex ante	100%		No	Nov-08
	4.2.1.6	4.2.1.6		International consultant specializing in EC municipal debt		48,000.00	3 CVs	ex ante	100%		No	Nov-09
	4.2.1.7	4.2.1.7		International consultant specializing in EC asset administration		48,000.00	3 CVs	ex ante	100%		No	Nov-09
	4.2.1.8	4.2.1.8		International HR consultant (1hx8,000x8m)		104,000.00	3 CVs	ex ante	100%		No	Nov-08
	4.2.1.9	4.2.1.9		International UEPEX consultant (1hx8,000x2m)		36,000.00	3 CVs	ex ante	100%		No	Oct-09
	4.2.1.10	4.2.1.10		International consultant on simplified IMFMS		24,000.00	3 CVs	ex post	200%		No	Aug-09
	4.2.2			Subcomponent B.2 IT development of the IMFMS Total amount: 1,512,150.00								
	4.2.2.1	4.2.2.1		National specialist consultant to survey municipal executing units	To be determined	25,510.00	3 CVs	ex ante	100%	-	No	Jul-08
	4.2.2.2	4.2.2.2		National specialist consultant to survey municipal executing units	To be determined	25,510.00	3 CVs	ex ante	100%		No	Jul-08
	4.2.2.3	4.2.2.3		National specialist consultant to survey municipal executing units	To be determined	25,510.00	3 CVs	ex ante	100%	-	No	Jul-08
	4.2.2.4	4.2.2.4		National specialist consultant to survey municipal executing units	To be determined	25,510.00	3 CVs	ex ante	100%		No	Jul-08

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									IDB %	SIDA %		
	4.2.2.5	4.2.2.5		National specialist consultant to survey municipal executing units	To be determined	25,510.00	3 CVs	ex ante	100%		No	Jul-08
	4.2.2.6	4.2.2.6		International IT consultant specializing in national coordination for development of the IMFMS	To be determined	126,000.00	3 CVs	ex ante	100%	-	No	Oct-08
	4.2.2.7	4.2.2.7		International IT consultant specializing in software architecture	To be determined	108,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.8	4.2.2.8		International consultant specializing in software development	To be determined (budget)	90,000.00	3 CVs	ex ante	100%	-	No	Oct-08
	4.2.2.9	4.2.2.9		International consultant specializing in software development	To be determined (accounting)	90,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.10	4.2.2.10		International consultant specializing in software development	To be determined (treasury)	90,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.11	4.2.2.11		International consultant specializing in software development	To be determined (municipal revenues)	75,000.00	3 CVs	ex ante	100%	-	No	Jan-09
	4.2.2.12	4.2.2.12		International consultant specializing in software development	To be determined (municipal debt)	40,000.00	3 CVs	ex ante	100%		No	Aug-09
	4.2.2.13	4.2.2.13		International consultant specializing in software development	To be determined (national assets)	48,000.00	3 CVs	ex ante	100%	-	No	Apr-09
	4.2.2.14	4.2.2.14		International consultant specializing in software development	To be determined (human resources)	75,000.00	3 CVs	ex ante	100%		No	Jan-09
	4.2.2.15	4.2.2.15		International consultant specializing in software development	To be determined (UEPEX)	45,000.00	3 CVs	ex ante	100%		No	Aug-09
	4.2.2.16	4.2.2.16		International consultant specializing in software development	To be determined (simplified IMFMS)	30,000.00	3 CVs	ex ante	100%	-	No	Oct-09
	4.2.2.17	4.2.2.17		National consultant specializing in software development for national coordination	To be determined	39,600.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.18	4.2.2.18		National consultant specializing in software development	To be determined (budget)	36,000.00	3 CVs	ex ante	100%	-	No	Oct-08
	4.2.2.19	4.2.2.19		National consultant specializing in software development	To be determined (budget)	36,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.20	4.2.2.20		National consultant specializing in software development	To be determined (accounting)	36,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.21	4.2.2.21		National consultant specializing in software development	To be determined (accounting)	36,000.00	3 CVs	ex ante	100%	-	No	Oct-08
	4.2.2.22	4.2.2.22		National consultant specializing in software development	To be determined (treasury)	36,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.23	4.2.2.23		National consultant specializing in software development	To be determined (treasury)	36,000.00	3 CVs	ex ante	100%	-	No	Oct-08
	4.2.2.24	4.2.2.24		National consultant specializing in software development	To be determined (municipal revenues)	30,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.25	4.2.2.25		National consultant specializing in software development	To be determined (municipal revenues)	30,000.00	3 CVs	ex ante	100%		No	Oct-08

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									IDB %	SIDA %		
	4.2.2.26	4.2.2.26		National consultant specializing in software development	To be determined (municipal debt)	30,000.00	3 CVs	ex ante	100%	-	No	Oct-08
	4.2.2.27	4.2.2.27		National consultant specializing in software development	To be determined (municipal debt)	30,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.28	4.2.2.28		National consultant specializing in software development	To be determined (national assets)	30,000.00	3 CVs	ex ante	100%	-	No	Oct-08
	4.2.2.29	4.2.2.29		National consultant specializing in software development	To be determined (national assets)	30,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.30	4.2.2.30		National consultant specializing in software development	To be determined (human resources)	36,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.31	4.2.2.31		National consultant specializing in software development	To be determined (UEPEX)	30,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.32	4.2.2.32		National IT consultant database expert	To be determined	36,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.2.33	4.2.2.33		National IT consultant database expert	To be determined	0.00	3 CVs	ex post	100%		No	Oct-08
	4.2.3			Subcomponent B.3 Implementation of the municipal system (IMFMS) Total amount: 790,200.00								
	4.2.3.1	4.2.3.1		National consultant specializing in technology and communications infrastructure	To be determined	41,400.00	3 CVs	ex ante	100%		No	Aug-09
	4.2.3.2	4.2.3.2		National consultant specializing in data communication	To be determined	36,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.3.3	4.2.3.3		National consultant, technical expert in data communication	To be determined	162,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.3.4	4.2.3.4		National consultant specializing in information security	To be determined	36,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.3.5	4.2.3.5		National consultant, technical expert in information security	To be determined	27,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.3.6	4.2.3.6		National consultant specializing in technical support	To be determined	27,000.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.3.7	4.2.3.7		National consultant, technical expert in technical support	To be determined	151,200.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.3.8	4.2.3.8		National consultant for national coordination	To be determined	39,600.00	3 CVs	ex ante	100%		No	Oct-08
	4.2.3.9	4.2.3.9		National consultant for implementation of the IMFMS	To be determined	270,000.00	3 CVs	ex ante	100%		No	Oct-08

ICB: International Competitive Bidding; **LIB:** Limited International Bidding; **NCB:** National Competitive Bidding; **PC:** Price Comparison; **DC:** Direct Contracting; **FA:** Force Account; **PSA:** Procurement through Specialized Agencies; **PA:** Procurement Agencies; **IA:** Inspection Agencies; **PLFI:** Procurement on Loans to Financial Intermediaries; **BOO/BOT/BOOT:** Build, Own, Operate / Build, Operate, Transfer / Build, Own, Operate, Transfer; **PBP:** Performance-based Procurement; **PLGB:** Procurement with Loans Guaranteed by the Bank; **CPP:** Community Participation in Procurement; **QCBS:** Quality- and Cost-based Selection; **QBS:** Quality-based Selection; **FBS:** Selection under a Fixed Budget; **LCS:** Least-cost Selection; **CQ:** Comparison of Qualifications (Individual Consultants); **CQS:** Selection based on the Consultants' Qualifications; **SSS:** Single-source Selection; **EC:** Estimated Cost

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				IDB %	SIDA %		
DEI component							
Works							
Total amount: \$5,692,600,00							
Remodeling works Palmira building (including partitions)	860,000	NCB	ex post	100%		No	2009
Remodeling works San Pedro Sula regional building (including partitions)	1,360,000	NCB	ex ante	100%		No	2009
Remodeling works Juticalpa building (including partitions)	374,000	NCB	ex post	100%		No	2009
Remodeling works Santa Rosa de Copan tax building (including partitions)	374,000	NCB	ex post	100%		No	2009
Remodeling works La Fraternidad customs office (including partitions)	274,000	NCB	ex post	100%		No	2009
Remodeling works Guasaule customs office (including partitions)	324,000	NCB	ex post	100%		No	2009
Remodeling works El Florido customs office (including partitions)	274,000	NCB	ex post	100%		No	2009
Procurement of modular units for offices that will not be remodeled	1,057,600	NCB	ex ante	100%		No	2009
La Ceiba building, full headcount (60 people)	72,000	PC	ex post	100%		No	2009
Technology center	623,000	NCB	ex post	100%		No	2011
Northwestern regional training center, full headcount	100,000	PC	ex post	100%		No	2009
Goods							
Total amount: \$2,699,000.00							
Component A: E-TAX extension hardware. Total amount: \$33,000.00							
Database server - E-TAX extension	24,000	NCB	ex post	100%		No	2010
Storage (SAN) - E-TAX extension	60,000	NCB	ex post	100%		No	2010
Web application server - E-TAX extension	36,000	NCB	ex post	100%		No	2010
Contingency server	24,000	NCB	ex post	100%		No	2010
Load balancer	10,000	LP	ex post	100%		No	2010
Communication terminal equipment	60,000	NCB	ex post	100%		No	2010
Workstations	75,000	NCB	ex post	100%		No	2010
Electricity backup - UPS	100,000	NCB	ex post	100%		No	2010
Backup robot	5,000	PC	ex post	100%		No	2010
Component B: Vehicle system hardware \$394,000.00							
Database server - vehicle system	24,000.00	NCB	ex post	100%		No	2011
Web application server - vehicle system	9,000.00	PC	ex post	100%		No	2011
Component C: Paperless customs hardware \$131,200.00							
Customs SAN expansion - discs	24,000	NCB	ex post	100%		No	2010
Rack (chassis) for customs SAN expansion	4,000	PC	ex post	100%		No	2010

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				IDB %	SIDA %		
High-volume scanners for customs	30,000	NCB	ex post	100%		No	2010
Storage (SAN) - digitalization of documents - paperless customs	50,000	NCB	ex post	100%		No	2010
Image management server	23,200	NCB	ex post	100%		No	2010
Component D: Logistics strengthening hardware \$1,100,000.00							
Noninvasive inspection tools. Noninvasive equipment, with radiation detectors...	300,000	ICB	ex ante	100%		No	2010
Video communications equipment in regional and customs offices	50,000	NCB	ex post	100%		No	2010
Electronic surveillance system with recording - servers. For five border customs offices. San Pedro Sula and Tocontín airports. San Pedro Sula cargo terminals	250,000	ICB	ex ante	100%		No	2012
Modernization of vehicle fleet (10) and monitoring equipment - mobile patrols with video recorders (to be assigned by zones)	200,000	ICB	ex ante	100%		No	2012
Mass communications programs for the use of electronic services	100,000	NCB	ex post	100%		No	2010
Electronic seal management system for containers. Licenses for device monitoring system. Training on computer system and device maintenance.	200,000	ICB	ex ante	100%		No	2010
Component E: Specialized systems \$200,000.00							
New comprehensive control and statistics system	100,000	NCB	ex post	100%		No	2010
Cartography system	100,000	NCB	ex post	100%		No	2011
Component F: E-TAX and paperless customs extension \$840,800.00							
Electronic certificates	20,000	NCB	ex post	100%		No	2010
Database licensing	640,000	ICB	ex ante	100%		No	2010
Development tool licensing	10,800	PC	ex post	100%		No	2010
Business Intelligence Server licensing	20,000	NCB	ex post	100%		No	2010
Business Intelligence User licensing	15,000	NCB	ex post	100%		No	2010
Office automation licensing	135,000	NCB	ex post	100%		No	2010
Nonconsulting services							
Total amount: \$432,000.00							
Training, internal, external dissemination	\$30,000.00	NCB	ex post			No	2009
Training of employees for on-the-job performance	\$100,000.00	NCB	ex post			No	2009
Technical assistance services (SIF America, CIAT, etc.)	\$150,000.00	NCB	ex post			No	2009
Procurement of best practices, international seminars	\$152,000.00	NCB	ex post			No	2009
Consulting projects							
Total amount: \$2,817,000.00							
Component A: Consulting for E-TAX extension and centralization of services \$1,551,500.00							
Subcomponent A.1: Regulatory buildings and regional management offices remodeled and properly outfitted							

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				IDB %	SIDA %	Yes/No	
National consultant to define service and process flows, streamline buildings internally	\$15,000.00	CQS	ex post			No	2009
National consultant on physical infrastructure	\$90,000.00	CQS	ex ante			No	2009
Subcomponent A.2: Electronic services for taxpayer service and processing							
International consultant on electronic processing of requests, certifications, tax receipts, and other administrative processes over the Internet	\$16,000.00	CQS	ex post			No	2009/2010
National support consultant on electronic processing of requests, certifications, tax receipts, and other administrative processes over the Internet	\$10,000.00	CQS	ex post			No	2009/2010
International IT consultant on electronic processing of requests, certifications, tax receipts, and other administrative processes over the Internet	\$32,000.00	CQS	ex ante			No	2009/2010
National support IT consultant on electronic processing of requests, certifications, tax receipts, and other administrative processes	\$30,000.00	CQS	ex ante			No	2009/2010
International consultant for implementation of the tax and customs information, orientation, and query resolution system	\$8,000.00	CQS	ex post			No	2009/2010
National support consultant for implementation of the tax and customs information, orientation, and query resolution system	\$10,000.00	CQS	ex post			No	2009/2010
International IT consultant for implementation of the tax and customs information, orientation, and query resolution system	\$24,000.00	CQS	ex post			No	2009/2010
National support IT consultant for implementation of the tax and customs information, orientation, and query resolution system	\$15,000.00	CQS	ex post			No	2009/2010
International consultant for implementation of the communications and early warning system	\$8,000.00	CQS	ex post			No	2009/2010
National support consultant for implementation of the communications and early warning system	\$5,000.00	CQS	ex post			No	2009/2010
International IT consultant for implementation of the communications and early warning system	\$8,000.00	CQS	ex post			No	2009/2010
National IT support consultant for implementation of the communications and early warning system	\$5,000.00	CQS	ex post			No	2009/2010
Subcomponent A.3: Training events and activities implementing the National Fiscal Education Program in operation							
National consultant to develop the tax awareness curriculum for secondary education	\$30,000.00	CQS	ex ante			No	2009/2010
National consultant to develop the tax awareness curriculum for higher education	\$30,000.00	CQS	ex ante			No	2009/2010
National support consultant to develop teaching materials	\$30,000.00	CQS	ex ante			No	2009/2010

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				IDB %	SIDA %	Yes/No	
Subcomponent A.4: Improvements in management systems, indicators, and statistics to provide information to operators and other institutions							
International consultant to define work flows, management indicators for results-based management.	\$24,000.00	CQS	ex post			No	2009/2010
National support consultant to define work flows, management indicators for results-based management.	\$7,500.00	CQS	ex post			No	2009/2010
International IT consultant on work flows, management indicators for results-based management.	\$8,000.00	CQS	ex post			No	2009/2010
National IT consultant on work flows, management indicators for results-based management.	\$20,000.00	CQS	ex post			No	2009/2010
International consultant for implementation of procedures audit manual, internal audit organization	\$32,000.00	CQS	ex ante			No	2009/2010
Implementation of procedures audit manual, internal audit organization	\$15,000.00	CQS	ex post			No	2009/2010
Implementation of procedures audit manual, internal audit organization	\$8,000.00	CQS	ex post			No	2009/2010
Implementation of procedures audit manual, internal audit organization	\$2,500.00	CQS	ex post			No	2009/2010
Subcomponent A.5: Implementation of customs services over the Internet							
International consultant on implementation and consolidation of web office (procedures, training, dissemination, and outreach)	\$8,000.00	CQS	ex post			No	2009/2010
National support consultant on implementation and consolidation of web office (procedures, training, dissemination, and outreach)	\$5,000.00	CQS	ex post			No	2009/2010
International IT consultant on implementation and consolidation of web office (procedures, training, dissemination, and outreach)	\$16,000.00	CQS	ex post			No	2009/2010
National IT consultant on implementation and consolidation of web office (procedures, training, dissemination, and outreach)	\$15,000.00	CQS	ex post			No	2009/2010
National consultant on electronic notices (sending electronic messages to foreign trade operators)	\$5,000.00	CQS	ex post			No	2009/2010
International IT consultant on electronic notices (sending electronic messages to foreign trade operators)	\$16,000.00	CQS	ex post			No	2009/2010
National IT consultant on electronic notices (sending electronic messages to foreign trade operators)	\$15,000.00	CQS	ex post			No	2009/2010
National consultant on electronic data transmission for special customs procedures	\$2,500.00	CQS	ex post			No	2009/2010
International IT consultant on electronic data transmission for special customs procedures	\$32,000.00	CQS	ex ante			No	2009/2010

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				IDB %	SIDA %	Yes/No	
National IT consultant on electronic data transmission for special customs procedures	\$20,000.00	CQS	ex post			No	2009/2010
International IT consultant on electronic rectification (electronic messages to correct customs declarations)	\$16,000.00	CQS	ex post			No	2009/2010
National IT consultant on electronic rectification (electronic messages to correct customs declarations)	\$10,000.00	CQS	ex post			No	2009/2010
National consultant on electronic confirmation (Posting of the results of the clearance process on the Internet)	\$2,500.00	CQS	ex post			No	2009/2010
International IT consultant on electronic confirmation (Posting of the results of the clearance process on the Internet)	\$16,000.00	CQS	ex post			No	2009/2010
National IT consultant on electronic confirmation (Posting of the results of the clearance process on the Internet)	\$10,000.00	CQS	ex post			No	2009/2010
Subcomponent A.6: Expansion and consolidation of automated customs system services							
National consultant on web procedures (remote access by customs inspectors from warehouses)	\$2,500.00	CQS	ex post			No	2009/2010
International IT consultant on web procedures (remote access by customs inspectors from warehouses)	\$8,000.00	CQS	ex post			No	2009/2010
National IT consultant on web procedures (remote access by customs inspectors from warehouses)	\$7,500.00	CQS	ex post			No	2009/2010
National consultant on electronic clearance (electronic authorization to warehouse terminals)	\$2,500.00	CQS	ex post			No	2009/2010
International IT consultant on electronic clearance (electronic authorization to warehouse terminals)	\$8,000.00	CQS	ex post			No	2009/2010
National IT consultant on electronic clearance (electronic authorization to warehouse terminals)	\$7,500.00	CQS	ex post			No	2009/2010
International consultant on integration with State entities (authorization and certification)	\$8,000.00	CQS	ex post			No	2009/2010
National support consultant on integration with State entities (authorization and certification)	\$2,500.00	CQS	ex post			No	2009/2010
International IT consultant on integration with State entities (authorization and certification)	\$32,000.00	CQS	ex ante			No	2009/2010
National IT consultant on integration with State entities (authorization and certification)	\$15,000.00	CQS	ex post			No	2009/2010

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				IDB %	SIDA %	Yes/No	
International consultant on regulatory and procedural development related to intellectual property and electronic signature standards	\$16,000.00	CQS	ex post			No	2009/2010
National support consultant on regulatory and procedural development related to intellectual property and electronic signature standards	\$10,000.00	CQS	ex post			No	2009/2010
International IT consultant on regulatory and procedural development related to intellectual property and electronic signature standards	\$8,000.00	CQS	ex post			No	2009/2010
National consultant on regulatory and procedural development related to intellectual property and electronic signature standards	\$2,500.00	CQS	ex post			No	2009/2010
Subcomponent A.7: Establishment of an ex post oversight program based on risk analysis							
International consultant to define risk indicators and hypotheses	\$8,000.00	CQS	ex post			No	2011
National IT consultant to define risk indicators and hypotheses	\$2,500.00	CQS	ex post			No	2011
International consultant for the construction of the risk management system based on administration and third-party information and taxpayer behavior	\$16,000.00	CQS	ex post			No	2011
National support consultant for the construction of the risk management system based on administration and third-party information and taxpayer behavior	\$2,500.00	CQS	ex post			No	2011
International IT consultant for the construction of the risk management system based on administration and third-party information and taxpayer behavior	\$32,000.00	CQS	ex ante			No	2011
National IT consultant for the construction of the risk management system based on administration and third-party information and taxpayer behavior	\$30,000.00	CQS	ex ante			No	2011
National consultant for approval and implementation of the risk system	\$2,500.00	CQS	ex post			No	2011
International IT consultant for approval and implementation of the risk system	\$8,000.00	CQS	ex post			No	2011
National IT consultant for approval and implementation of the risk system	\$5,000.00	CQS	ex post			No	2011
International consultant for the drafting of the customs ex post control procedural manual	\$16,000.00	CQS	ex post			No	2011
National support consultant for the drafting of the customs ex post control procedural manual	\$5,000.00	CQS	ex post			No	2011
Subcomponent A.8: Implementation of the Authorized Economic Operator (AEO) standards within the framework of the logistics chain involved in customs operation							
National consultant on procedural and regulatory diagnostics for AEO implementation	\$5,000.00	CQS	ex post			No	2011/2012
International consultant for development of the action plan for AEO implementation	\$8,000.00	CQS	ex post			No	2011/2012
National support consultant for development of the action plan for AEO implementation	\$5,000.00	CQS	ex post			No	2011/2012
International consultant for development of AEO standards	\$8,000.00	CQS	ex post			No	2011/2012

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				IDB %	SIDA %	Yes/No	
National support consultant for development of AEO standards	\$5,000.00	CQS	ex post			No	2011/2012
Subcomponent A.9: Electronic services for interaction with the tax administration							
International consultant for DEI online outreach (greater coverage of 1546 implemented services and development of other services)	\$24,000.00	CQS	ex post			No	2009
National support consultant for DEI online outreach (greater coverage of 1546 implemented services and development of other services)	\$7,500.00	CQS	ex post			No	2009
International IT consultant for DEI online outreach (greater coverage of 1546 implemented services and development of other services)	\$24,000.00	CQS	ex post			No	2009
National IT consultant for DEI online outreach (greater coverage of 1546 implemented services and development of other services)	\$15,000.00	CQS	ex post			No	2009
International consultant for implementation of a new annual rate management system for vehicle registration	\$24,000.00	CQS	ex post			No	2009/2010
National support consultant for implementation of a new annual rate management system for vehicle registration	\$15,000.00	CQS	ex post			No	2009/2010
International IT consultant for implementation of a new annual rate management system for vehicle registration	\$48,000.00	CQS	ex ante			No	2009/2010
National IT consultant for implementation of a new annual rate management system for vehicle registration	\$60,000.00	CQS	ex ante			No	2009/2010
International consultant for integration of new interactive tax returns	\$24,000.00	CQS	ex post			No	2009
National support consultant for integration of new interactive tax returns	\$7,500.00	CQS	ex post			No	2009
International IT consultant for integration of new interactive tax returns	\$24,000.00	CQS	ex post			No	2009
National IT consultant for integration of new interactive tax returns	\$15,000.00	CQS	ex post			No	2009
Subcomponent A.10: Implementation of simplified system							
International consultant for development of regulations for the simplified system (law and regulations)	\$8,000.00	CQS	ex post			No	2010/2011/2012
National support consultant for development of regulations for the simplified system (law and regulations)	\$2,500.00	CQS	ex post			No	2010/2011/2012
International consultant for development of procedures manual	\$8,000.00	CQS	ex post			No	2010/2011/2012
National support consultant for development of procedures manual	\$7,500.00	CQS	ex post			No	2010/2011/2012
International consultant for the functional definition of the system to manage the simplified system	\$8,000.00	CQS	ex post			No	2010/2011/2012
National support consultant for the functional definition of the system to manage the simplified system	\$5,000.00	CQS	ex post			No	2010/2011/2012
International IT consultant for the simplified system's management system	\$16,000.00	CQS	ex post			No	2010/2011/2012

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				IDB %	SIDA %		
National IT consultant for the simplified system's management system	\$5,000.00	CQS	ex post			No	2010/2011/2012
National functional consultant for the construction of the IT system to manage the simplified system	\$2,500.00	CQS	ex post			No	2010/2011/2012
International IT consultant for the construction of the IT system to manage the simplified system	\$24,000.00	CQS	ex post			No	2010/2011/2012
National IT consultant for the construction of the IT system to manage the simplified system	\$17,500.00	CQS	ex post			No	2010/2011/2012
National consultant for approval and implementation of the system to manage the simplified system	\$7,500.00	CQS	ex post			No	2010/2011/2012
International IT consultant for approval and implementation of the system to manage the simplified system	\$8,000.00	CQS	ex post			No	2010/2011/2012
National IT consultant for approval and implementation of the system to manage the simplified system	\$7,500.00	CQS	ex post			No	2010/2011/2012
Subcomponent A.11: Implementation of the audit based on selection criteria and evasion indicators							
International consultant on specialized training for auditors by economic category or sector or taxpayer segment	\$48,000.00	CQS	ex ante			No	2010
International consultant on specialized training for audits in companies with automated accounting	\$16,000.00	CQS	ex post			No	2010
International consultant to draft audit manuals by economic sector or category	\$24,000.00	CQS	ex post			No	2010/2011/2012
National support consultant to draft audit manuals by economic sector or category	\$15,000.00	CQS	ex post			No	2010/2011/2012
International consultant for application of audit methodologies and techniques	\$24,000.00	CQS	ex post			No	2010/2011/2012
National support consultant for application of audit methodologies and techniques	\$15,000.00	CQS	ex post			No	2010/2011/2012
International IT consultant for application of audit methodologies and techniques	\$24,000.00	CQS	ex post			No	2010/2011/2012
National IT consultant for application of audit methodologies and techniques	\$10,000.00	CQS	ex post			No	2010/2011/2012
Component B: Consulting projects for implementation of systems to reduce tax fraud \$1,265,500.00							
Subcomponent B.1: Authorization system for invoices and tax documents							
International functional consultant for the detailed design of the authorization system for invoices and tax documents	\$24,000.00	CQS	ex post			No	2009
National functional support consultant for the detailed design of the authorization system for invoices and tax documents	\$7,500.00	CQS	ex post			No	2009
International IT consultant for the detailed design of the authorization system for invoices and tax documents	\$24,000.00	CQS	ex post			No	2009

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				IDB %	SIDA %	Yes/No	
National IT consultant for the detailed design of the authorization system for invoices and tax documents	\$5,000.00	CQS	ex post			No	2009
International functional consultant for the construction of the authorization system for invoices and tax documents	\$8,000.00	CQS	ex post			No	2009
National support consultant for the construction of the authorization system for invoices and tax documents	\$10,000.00	CQS	ex post			No	2009
International IT consultant for the construction of the authorization system for invoices and tax documents	\$32,000.00	CQS	ex ante			No	2009
National IT consultant for the construction of the authorization system for invoices and tax documents	\$45,000.00	CQS	ex ante			No	2009
International functional consultant for the implementation of the authorization system for invoices and tax documents	\$16,000.00	CQS	ex post			No	2009
National support consultant for the implementation of the authorization system for invoices and tax documents	\$10,000.00	CQS	ex post			No	2009
International IT consultant for the implementation of the authorization system for invoices and tax documents	\$16,000.00	CQS	ex post			No	2009
National IT consultant for the implementation of the authorization system for invoices and tax documents	\$10,000.00	CQS	ex post			No	2009
Subcomponent B.2: Electronic invoicing system							
International functional consultant for the detailed design of the electronic invoicing system	\$8,000.00	CQS	ex post			No	2009
National functional consultant for the detailed design of the electronic invoicing system	\$5,000.00	CQS	ex post			No	2009
International IT consultant for the detailed design of the electronic invoicing system	\$16,000.00	CQS	ex post			No	2009
National IT consultant for the detailed design of the electronic invoicing system	\$7,500.00	CQS	ex post			No	2009
International functional consultant for the construction of the electronic invoicing system	\$16,000.00	CQS	ex post			No	2009
National support consultant for the construction of the electronic invoicing system	\$15,000.00	CQS	ex post			No	2009
International IT consultant for the construction of the electronic invoicing system	\$24,000.00	CQS	ex post			No	2009
National IT consultant for the construction of the electronic invoicing system	\$30,000.00	CQS	ex ante			No	2009
International functional consultant for the implementation of the electronic invoicing system	\$16,000.00	CQS	ex post			No	2009

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				IDB %	SIDA %	Yes/No	
National functional consultant for the implementation of the electronic invoicing system	\$12,500.00	CQS	ex post			No	2009
International IT consultant for the implementation of the electronic invoicing system	\$16,000.00	CQS	ex post			No	2009
National IT consultant for the implementation of the electronic invoicing system	\$5,000.00	CQS	ex post			No	2009
Subcomponent B.3: New registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, collection agents							
International functional consultant for the detailed design of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$8,000.00	CQS	ex post			No	
National functional support consultant for the detailed design of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$5,000.00	CQS	ex post			No	
International IT consultant for the detailed design of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$8,000.00	CQS	ex post			No	
National IT consultant for the detailed design of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$2,500.00	CQS	ex post			No	
International functional consultant for the construction of the system of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$8,000.00	CQS	ex post			No	
National functional support consultant for the construction of the system of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$5,000.00	CQS	ex post			No	
International IT consultant for the construction of the system of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$8,000.00	CQS	ex post			No	
National IT consultant for the construction of the system of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$15,000.00	CQS	ex post			No	
International functional consultant for implementation of the system of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$8,000.00	CQS	ex post			No	

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				IDB %	SIDA %	Yes/No	
National functional support consultant for implementation of the system of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$5,000.00	CQS	ex post			No	
International IT consultant for implementation of the system of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$8,000.00	CQS	ex post			No	
National IT consultant for implementation of the system of new registries for importers, exporters, tax-exempt parties, tax-free parties, tax professionals, withholders, and collection agents	\$7,500.00	CQS	ex post			No	
Subcomponent B.4: Withholding system for sales and income tax							
International functional consultant for the detailed design of the sales and income tax withholding system	\$16,000.00	CQS	ex post			No	2009
National functional support consultant for the detailed design of the sales and income tax withholding system	\$10,000.00	CQS	ex post			No	2009
International IT consultant for the detailed design of the sales and income tax withholding system	\$16,000.00	CQS	ex post			No	2009
National IT consultant for the detailed design of the sales and income tax withholding system	\$5,000.00	CQS	ex post			No	2009
International functional consultant for the construction of the sales and income tax withholding system	\$8,000.00	CQS	ex post			No	2009
National functional support consultant for the construction of the sales and income tax withholding system	\$15,000.00	CQS	ex post			No	2009
International IT consultant for the construction of the sales and income tax withholding system	\$32,000.00	CQS	ex ante			No	2009
National IT consultant for the construction of the sales and income tax withholding system	\$37,500.00	CQS	ex ante			No	2009
International functional consultant for implementation of the sales and income tax withholding system	\$16,000.00	CQS	ex post			No	2009
National functional support consultant for implementation of the sales and income tax withholding system	\$10,000.00	CQS	ex post			No	2009
International IT consultant for implementation of the sales and income tax withholding system	\$16,000.00	CQS	ex post			No	2009
National IT consultant for implementation of the sales and income tax withholding system	\$10,000.00	CQS	ex post			No	2009

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				IDB %	SIDA %		
Subcomponent B.5: Tax exemption card control system							
International functional consultant for the detailed design of the tax exemption card control system	\$8,000.00	CQS	ex post			No	2009
National functional support consultant for the detailed design of the tax exemption card control system	\$5,000.00	CQS	ex post			No	2009
International IT consultant for the detailed design of the tax exemption card control system	\$16,000.00	CQS	ex post			No	2009
National IT consultant for the detailed design of the tax exemption card control system	\$2,500.00	CQS	ex post			No	2009
International functional consultant for the construction of the tax exemption card control system	\$8,000.00	CQS	ex post			No	2009
National functional support consultant for the construction of the tax exemption card control system	\$10,000.00	CQS	ex post			No	2009
International IT consultant for the construction of the tax exemption card control system	\$8,000.00	CQS	ex post			No	2009
National IT consultant for the construction of the tax exemption card control system	\$15,000.00	CQS	ex post			No	2009
International functional consultant for implementation of the tax exemption card control system	\$8,000.00	CQS	ex post			No	2009
National functional support consultant for implementation of the tax exemption card control system	\$10,000.00	CQS	ex post			No	2009
International IT consultant for implementation of the tax exemption card control system	\$8,000.00	CQS	ex post			No	2009
International IT consultant for implementation of the tax exemption card control system	\$5,000.00	CQS	ex post			No	2009
Subcomponent B.6: New third-party information system (bank secrecy, notaries, public records, etc.)							
International functional consultant for the detailed design of the new third-party information system (bank secrecy, notaries, public records, etc.)	\$16,000.00	CQS	ex post			No	2009/2010
National functional support consultant for the detailed design of the new third-party information system (bank secrecy, notaries, public records, etc.)	\$5,000.00	CQS	ex post			No	2009/2010
International IT consultant for the detailed design of the new third-party information system (bank secrecy, notaries, public records, etc.)	\$8,000.00	CQS	ex post			No	2009/2010
National IT consultant for the detailed design of the new third-party information system (bank secrecy, notaries, public records, etc.)	\$5,000.00	CQS	ex post			No	2009/2010

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				IDB %	SIDA %		
International functional consultant for the construction of the third-party information system (bank secrecy, notaries, public records, etc.)	\$16,000.00	CQS	ex post			No	2009/2010
National functional support consultant for the construction of the third-party information system (bank secrecy, notaries, public records, etc.)	\$20,000.00	CQS	ex post			No	2009/2010
International IT consultant for the construction of the third-party information system (bank secrecy, notaries, public records, etc.)	\$24,000.00	CQS	ex post			No	2009/2010
National IT consultant for the construction of the third-party information system (bank secrecy, notaries, public records, etc.)	\$30,000.00	CQS	ex ante			No	2009/2010
International functional consultant for implementation of the third-party information system (bank secrecy, notaries, public records, etc.)	\$8,000.00	CQS	ex post			No	2009/2010
National functional support consultant for implementation of the third-party information system (bank secrecy, notaries, public records, etc.)	\$10,000.00	CQS	ex post			No	2009/2010
International IT consultant for implementation of the third-party information system (bank secrecy, notaries, public records, etc.)	\$8,000.00	CQS	ex post			No	2009/2010
National IT consultant for implementation of the third-party information system (bank secrecy, notaries, public records, etc.)	\$10,000.00	CQS	ex post			No	2009/2010
Subcomponent B.7: New third-party information system (bank secrecy, notaries, public records, etc.)							
International functional consultant for the detailed design of the exporter drawback system	\$16,000.00	CQS	ex post			No	2009/2010
National functional support consultant for the detailed design of the exporter drawback system	\$5,000.00	CQS	ex post			No	2009/2010
International IT consultant for the detailed design of the exporter drawback system	\$16,000.00	CQS	ex post			No	2009/2010
National IT consultant for the detailed design of the exporter drawback system	\$5,000.00	CQS	ex post			No	2009/2010
International functional consultant for the construction of the exporter drawback system	\$8,000.00	CQS	ex post			No	2009/2010
National functional support consultant for the construction of the exporter drawback system	\$10,000.00	CQS	ex post			No	2009/2010
International IT consultant for the construction of the exporter drawback system	\$16,000.00	CQS	ex post			No	2009/2010
National IT consultant for the construction of the exporter drawback system	\$22,500.00	CQS	ex post			No	2009/2010
International functional consultant for implementation of the exporter drawback system	\$8,000.00	CQS	ex post			No	2009/2010
National functional support consultant for implementation of the exporter drawback system	\$10,000.00	CQS	ex post			No	2009/2010

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				IDB %	SIDA %	Yes/No	
International IT consultant for implementation of the exporter drawback system	\$8,000.00	CQS	ex post			No	2009/2010
National IT consultant for implementation of the exporter drawback system	\$7,500.00	CQS	ex post			No	2009/2010
Subcomponent B.8: Electronic seizure system							
International functional consultant for the detailed design of the electronic seizure system	\$8,000.00	CQS	ex post			No	2010
National functional support consultant for the detailed design of the electronic seizure system	\$2,500.00	CQS	ex post			No	2010
International IT consultant for the detailed design of the electronic seizure system	\$8,000.00	CQS	ex post			No	2010
National IT consultant for the detailed design of the electronic seizure system	\$2,500.00	CQS	ex post			No	2010
National functional support consultant for the construction of the electronic seizure system	\$2,500.00	CQS	ex post			No	2010
International IT consultant for the construction of the electronic seizure system	\$16,000.00	CQS	ex post			No	2010
National IT consultant for the construction of the electronic seizure system	\$10,000.00	CQS	ex post			No	2010
National functional support consultant for implementation of the electronic seizure system	\$5,000.00	CQS	ex post			No	2010
International IT consultant for implementation of the electronic seizure system	\$0.00	CQS	ex post			No	2010
National IT consultant for implementation of the electronic seizure system	\$5,000.00	CQS	ex post			No	2010
Subcomponent B.9: Electronic notification system							
International functional consultant for the detailed design of the electronic notification system	\$8,000.00	CQS	ex post			No	2010
National functional support consultant for the detailed design of the electronic notification system	\$2,500.00	CQS	ex post			No	2010
International IT consultant for the detailed design of the electronic notification system	\$8,000.00	CQS	ex post			No	2010
National IT consultant for the detailed design of the electronic notification system	\$2,500.00	CQS	ex post			No	2010
National functional support consultant for the construction of the electronic notification system	\$5,000.00	CQS	ex post			No	2010
International IT consultant for the construction of the electronic notification system	\$8,000.00	CQS	ex post			No	2010
National IT consultant for the construction of the electronic notification system	\$7,500.00	CQS	ex post			No	2010
International functional consultant for implementation of the electronic notification system	\$8,000.00	CQS	ex post			No	2010

HONDURAS

Fiscal and Municipal Management Consolidation Program (HO-L1015)

Procurement Plan

Contract description and estimated procurement cost (US\$)	Estimated cost	Procurement method	Review (ex ante or ex post)	Source of financing and percentage		Prequalification on Yes/No	Completion of contract
				IDB %	SIDA %		
National functional support consultant for implementation of the electronic notification system	\$5,000.00	CQS	ex post			No	2010
National IT consultant for implementation of the electronic notification system	\$5,000.00	CQS	ex post			No	2010
Subcomponent B.10: Electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)							
International functional consultant for the detailed design of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$8,000.00	CQS	ex post			No	2009/2010
National functional support consultant for the detailed design of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$5,000.00	CQS	ex post			No	2009/2010
International IT consultant for the detailed design of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$8,000.00	CQS	ex post			No	2009/2010
National IT consultant for the detailed design of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$2,500.00	CQS	ex post			No	2009/2010
Construction of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$8,000.00	CQS	ex post			No	2009/2010
Construction of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$5,000.00	CQS	ex post			No	2009/2010
Construction of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$16,000.00	CQS	ex post			No	2009/2010
Construction of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$20,000.00	CQS	ex post			No	2009/2010
Implementation of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$8,000.00	CQS	ex post			No	2009/2010
Implementation of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$5,000.00	CQS	ex post			No	2009/2010
Implementation of the electronic compliance management system (electronic taxpayers, non-filers, late filers, alerts)	\$7,500.00	CQS	ex post			No	2009/2010

HONDURAS
Fiscal and Municipal Management Consolidation Program
(HO-L1015)
Procurement Plan

No.	AWP reference No.	Contract description and estimated procurement cost (US\$)		Procurement method	Review (ex ante or ex post)	Source of financing and percentage		Prequalification	Estimated dates	
						IDB %	SIDA %		YES/NO	Publication of Specific Procurement Notice
Goods										
	1.1.2.1	Hardware and software procurement to update statistical manuals								
1.1.2.1	1.1.2.1	Hardware and software procurement to update macroeconomic figures	53,147.24	NCB	ex post	100%	-	No	Feb-09	
1.1.2.2	1.1.2.2	Hardware and software procurement to update macroeconomic figures	55,511.00	NCB	ex post	100%	-	No	Jun-09	
1.1.2.3	1.1.2.7	Hardware and software procurement to update macroeconomic figures	62,579.24	NCB	ex post	100%	-	No	Sep-09	
1.1.2.4	1.1.2.7	Hardware and software procurement to update macroeconomic figures	25,615.62	NCB	ex post	100%	-	No	Nov-09	
Nonconsulting services										
	3.2.1	Dissemination of macroeconomic figures	0.00		ex post	100%	-	No		
	3.2.2	Training of technical staff in the Office of Economic Studies	25,421.00	NCB	ex post	100%	-	No	Jan-Dec-09	
	3.2.2	Training of technical staff in the Office of Economic Studies	25,421.00	NCB	ex post	100%	-	No	Jan-Dec-09	
	3.2.2	Training of technical staff in the Office of Economic Studies	25,421.00	NCB	ex post	100%	-	No	Jan-Dec-09	
	3.2.2	Training of technical staff in the Office of Economic Studies	25,421.00	NCB	ex post	100%	-	No	Jan-Dec-09	
Consulting projects										
	4.2.1	Contracting of international consulting services on balance of payments	8,049.00	CQ	ex post	100%	-	No	Feb-09	
	4.2.1	Contracting of international consulting services on balance of payments	23,729.00	CQ	ex post	100%	-	No	May-09	
	4.2.1	Contracting of international consulting services on balance of payments	10,049.00	CQ	ex post	100%	-	No	Aug-09	
	4.2.2	Contracting of international consulting services on external debt	10,049.00	CQ	ex post	100%	-	No	Feb-09	
	4.2.3	Contracting of international consulting services on monetary and financial statistics	10,049.00	CQ	ex post	100%	-	No	Feb-09	
	4.2.3	Contracting of international consulting services on monetary and financial statistics	10,049.00	CQ	ex post	100%	-	No	May-09	
	4.2.3	Contracting of international consulting services on monetary and financial statistics	20,098.00	CQ	ex post	100%	-	No	Aug-09	
	4.2.4	Contracting of international consulting services on public finance	10,049.00	CQ	ex post	100%	-	No	Feb-09	
	4.2.4	Contracting of international consulting services on public finance	10,049.00	CQ	ex post	100%	-	No	Sep-09	
	4.2.5	Contracting of international consulting services on national accounts	25,916.00	CQ	ex ante	100%	-	No	Feb-09	
	4.2.5	Contracting of international consulting services on national accounts	24,303.00	CQ	ex post	100%	-	No	May-09	
	4.2.5	Contracting of international consulting services on national accounts	14,254.00	CQ	ex post	100%	-	No	Jun-09	
	4.2.5	Contracting of international consulting services on national accounts	25,916.00	CQ	ex ante	100%	-	No	Aug-09	
	4.2.6	Contracting of administrative support	37,836.00	CQ	ex ante	100%	-	No	Jan-09	
	4.2.7	Contracting of assistant economists	201,210.00	CQ	ex ante	100%	-	No	Jan-09	
	4.2.8	Contracting of data entry staff	48,560.00	CQ	ex ante	100%	-	No	Jan-09	
	4.2.9	Contracting of IT staff	67,104.00	CQ	ex ante	100%	-	No	Jan-09	

ICB: International Competitive Bidding; **LIB:** Limited International Bidding; **NCB:** National Competitive Bidding; **PC:** Price Comparison; **DC:** Direct Contracting; **FA:** Force Account; **PSA:** Procurement through Specialized Agencies; **PA:** Procurement Agencies; **IA:** Inspection Agencies; **PLFI:** Procurement on Loans to Financial Intermediaries; **BOO/BOT/BOOT:** Build, Own, Operate / Build, Operate, Transfer / Build, Own, Operate, Transfer; **PBP:** Performance-based Procurement; **PLGB:** Procurement with Loans Guaranteed by the Bank; **CPP:** Community Participation in Procurement; **QCBS:** Quality- and Cost-based Selection; **QBS:** Quality-based Selection; **FBS:** Selection under a Fixed Budget; **LCS:** Least-cost Selection; **CQ:** Comparison of Qualifications (Individual Consultants); **CQS:** Selection based on the Consultants' Qualifications; **SSS:** Single-source Selection; **EC:** Estimated Cost

DOCUMENT OF THE INTER-AMERICAN DEVELOPMENT BANK

PROPOSED RESOLUTION DE-___/08

Honduras. Loan ____/BL-HO to the Republic of Honduras
Fiscal and Municipal Management Consolidation Program

The Board of Executive Directors

RESOLVES:

That the President of the Bank, or such representative as he shall designate, is authorized, in the name and on behalf of the Bank, to enter into such contract or contracts as may be necessary with the Republic of Honduras, as Borrower, for the purpose of granting it a financing to cooperate in the execution of a fiscal and municipal management consolidation program. Such financing is under the multilateral debt relief and concessional finance reform at the Bank, and will be for the amount of up to US\$20,020,000, from the resources of the Single Currency Facility of the Bank's Ordinary Capital, and will be subject to the Financial Terms and Conditions and the Special Contractual Conditions of the Project Summary of the Loan Proposal.

(Approved on ____ 2008)

LEG/SGO/CID/IDBDOCS#1607501
HO-L1015

DOCUMENT OF THE INTER-AMERICAN DEVELOPMENT BANK

PROPOSED RESOLUTION DE-___/08

Honduras. Loan ____/BL-HO to the Republic of Honduras
Fiscal and Municipal Management Consolidation Program

The Board of Executive Directors

RESOLVES:

That the President of the Bank, or such representative as he shall designate, is authorized, in the name and on behalf of the Bank, to enter into such contract or contracts as may be necessary with the Republic of Honduras, as Borrower, for the purpose of granting it a financing to cooperate in the execution of a fiscal and municipal management consolidation program. Such financing is under the multilateral debt relief and concessional finance reform at the Bank, and will be for the amount of up to US\$8,580,000, from the resources of the Bank's Fund for Special Operations, and will be subject to the Financial Terms and Conditions and the Special Contractual Conditions of the Project Summary of the Loan Proposal.

(Approved on ____ 2008)

LEG/SGO/CID/IDBDOCS#1607513
HO-L1015