



Operation Number: **HO-L1015**
Year- PMR Cycle: **First period Jan-Jun 2015**
Last Update: **10/23/2015**
PMR Validation Stage: **Validated by Representative**

Chief of Operations validation date: **10/23/2015**
Division Chief validation date: **10/29/2015**
Country Representative validation date: **11/06/2015**

Inter-American Development Bank - IDB
Office of Strategic Planning and Development Effectiveness

Operation Profile

Basic Data

| | | | |
|------------------------|---|-----------------------------------|---|
| Operation name: | Fiscal and Municipal Management Consolidation Program | Loan Number: | 2032/BL-HO |
| Executing Agency (EA): | SECRETARIA DE FINANZAS | | |
| Team Leader: | Perez Rincon,Belinda | Sector/Subsector: | FISCAL POLICY FOR SUSTAINABILITY AND GROWTH |
| Operation Type: | Loan Operation | Overall Stage: | Disbursing (From eligibility until all the loans are closed). |
| Lending Instrument: | Investment Loan | Country: | HONDURAS |
| Borrower: | REPUBLICA DE HONDURAS | | |
| | | Convergence related Operation(s): | |

Total Cost and Source

| | Original IDB | Current Active IDB | Local Counterpart | Co-Financing/Country | Total operation cost - Original Estimate |
|----------|-----------------|--------------------|-------------------|----------------------|--|
| HO-L1015 | \$28,600,000.00 | \$28,600,000.00 | \$0.00 | \$0.00 | \$28,600,000.00 |

Available Funds (US\$)

| | Current IDB | Disb. Amount to Date | % Disbursed | Undisbursed Balance |
|----------|-----------------|----------------------|-------------|---------------------|
| HO-L1015 | \$28,600,000.00 | \$25,633,059.50 | 89.63% | \$2,966,940.50 |

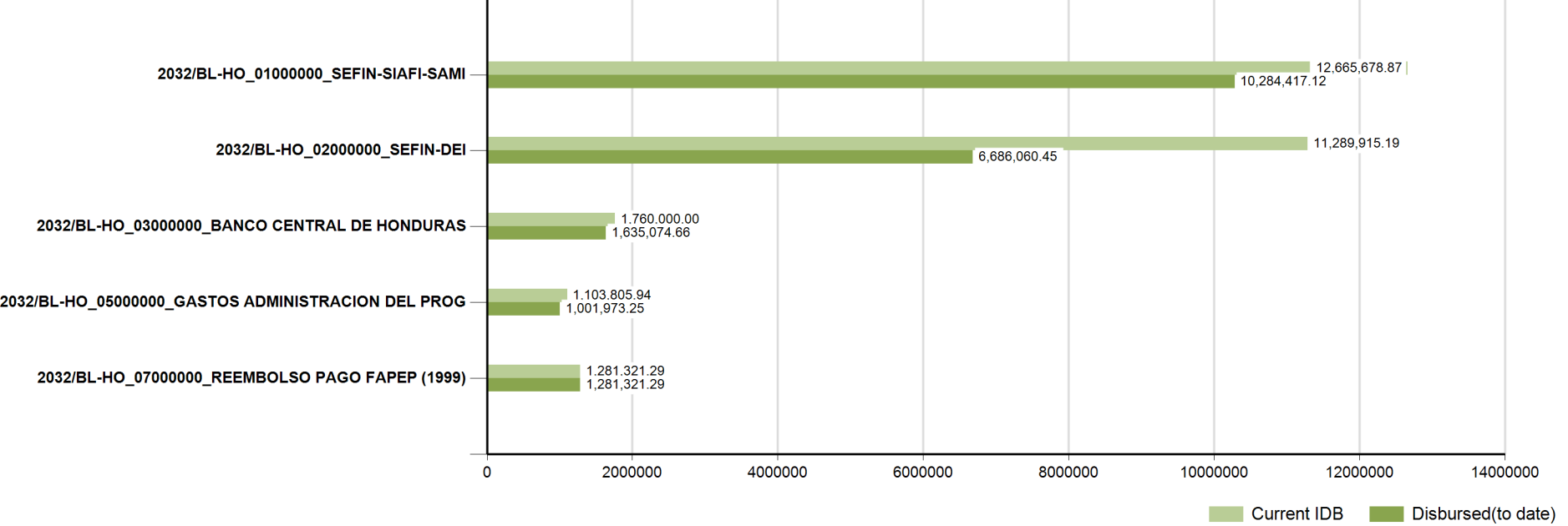
Environmental and Social Safeguards

| | |
|---|--|
| Main Operation | |
| Impacts Category: | |
| Safeguard Performance Rating: | |
| Safeguard Performance Rating - Rationale: | |

Reformulation Information

| | |
|---|----|
| Main Operation | |
| Was/Were the objective(s) of this operation reformulated? | NO |
| Date of approval: | |

Expense Categories by Loan Contract (cumulative values)



Results Matrix

Impacts

| Impact: | 1 Ingresos tributarios y aduaneros incrementados | | | | | | | | | |
|------------------------|--|----------------------------|----------|---------------|---|--|-------|-------|-------|-------|
| Observation: | | | | | | | | | | |
| Indicators | Flags* | Unit of Measure | Baseline | Baseline Year | Means of verification | Observations | 2011 | | 2013 | EOP |
| 1.1 Presión tributaria | | Recaudación como % del PIB | 14.50 | 2009 | Estadísticas publicadas en el portal de la Secretaría de Finanzas | Se cambia la Línea de Base, ya que la operación inició hasta el año 2010. El valor a utilizar toma como referencia la ayuda Memoria de la Carta Acuerdo con el FMI de Agosto 2010. | P | 15.80 | 0.00 | 16.80 |
| | P(a) | | | | | | 15.80 | 0.00 | 16.80 | |
| | A | | | | | | 15.20 | | | |
| | | | | | | | | | | |

 RF - RF Indicator  SI - Sector Indicator  CI - Country Indicator  PG - Pro-Gender  PE - Pro-Ethnicity

Outcomes

| Outcome: | 1 Transparencia en el uso de los recursos públicos, incrementada | | | | | | | | | | | | |
|--|--|-----------------------|----------|---------------|--|--------------|------|------|------|--------|--------|-------|--------|
| Observation: | | | | | | | | | | | | | |
| Indicators | Flags* | Unit of Measure | Baseline | Baseline Year | Means of verification | Observations | | 2010 | 2011 | 2012 | 2013 | 2014 | EOP |
| 1.1 Ejecución del Presupuesto de Gastos de todas las Secretarías de Estado publicadas en tiempo real, en el portal de Secretaria de Finanzas | | % | 0.00 | 2009 | Sistema Sistema Integrado de Administración Financiera y portal de la Secretaría de Finanzas | | P | | | 100.00 | | | 100.00 |
| | | | | | | | P(a) | | | | 100.00 | | 100.00 |
| | A | | | | | | | | | 100.00 | | | |
| | | | | | | | | | | | | | |
| 1.2 Municipios rindiendo cuentas a través del Sistema de Administracion Municipal | | Gobiernos Municipales | 0.00 | 2009 | Sistema Sistema de Administración Municipal en el Portal de la Secretaría de Finanzas | | P | | | | | 25.00 | 40.00 |
| | | | | | | | P(a) | | | | | 25.00 | 40.00 |
| | A | | | | | | | | | | 55.00 | | |
| | | | | | | | | | | | | | |

| 1.3 Porcentaje de Series estadísticas macroeconómicas de Honduras producidas que son publicadas | | | | | | Las estadísticas del sector real y externo serán trimestralizadas y comparables según prácticas internacionales. El resultado se refiere a estadísticas publicadas y se mide por la relación entre el número de series publicadas acumulada para cada año entre | P | | | | 100.00 | | 100.00 |
|---|--|-----------------------------------|----------|---------------|--|---|------|------|------|------|--------|-----|--------|
| | | | | | | | P(a) | | | | 100.00 | | 100.00 |
| | | | | | | | A | | | | | | |
| | | | | | | | | | | | | | |
| Outcome: | 2 Eficiencia de la Gestión fiscal de los recursos incrementada | | | | | | | | | | | | |
| Observation: | | | | | | | | | | | | | |
| Indicators | Flags* | Unit of Measure | Baseline | Baseline Year | Means of verification | Observations | | | | | | | |
| | | | | | | | 2010 | 2011 | 2012 | 2013 | 2014 | EOP | |
| 2.1 Recaudación por empleado de la Direccion Ejecutiva de Ingresos incrementada | | Millones de Lempiras por empleado | 17.06 | 2008 | Cifras de Recaudación (Portal de Secretaria de Finanzas) y número de empleados de la Direccion Ejecutiva de Ingresos | Se consideran la totalidad de los empleados permanentes y temporales (por contrato) | P | | | | 18.18 | | 19.30 |
| | | | | | | | P(a) | | | | 18.18 | | 19.30 |
| | | | | | | | A | | | | 21.43 | | |
| | | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|--|--|---------------|--------|------|-----------------------------|---|------|--|--|--|--------|--|--------|
| 2.2 Grandes Contribuyentes que pagan sus impuestos sobre la renta a través del Portal Direccion Ejecutiva de Ingresos en línea | | Contribuyente | 178.00 | 2010 | Sistemas ETAX y DElen línea | Linea de Base: Informe de Terminación del Proyecto 1546/SF -HO, se estima un incremento del 22% al 60% del padrón de Grandes Contribuyentes | P | | | | 285.00 | | 485.00 |
| | | | | | | | P(a) | | | | 285.00 | | 485.00 |
| | | | | | | | A | | | | 463.00 | | |
| | | | | | | | | | | | | | |

Outcome:

3 Sostenibilidad del Sistema Integrado de Administracion Financiera mejorada

Observation:

| Indicators | Flags* | Unit of Measure | Baseline | Baseline Year | Means of verification | Observations | 2010 | 2011 | 2012 | 2013 | 2014 | EOP |
|--|--------|-----------------|----------|---------------|---|--------------|------|-------|-------|-------|------|-------|
| 3.1 Personal de la Unidad de Modernizacion del Estado administrando el sistema | | Plazas | 0.00 | 2009 | Reporte del sistema de Recursos Humanos Unidad de Modernizacion del Estado administrando el sistema | | P | 20.00 | 20.00 | 20.00 | | 60.00 |
| | | | | | | | P(a) | 20.00 | 20.00 | 20.00 | | 60.00 |
| | | | | | | | A | 60.00 | 60.00 | | | |
| | | | | | | | | | | | | |

Outputs: Annual Physical and Financial Progress

| Administración tributaria y aduanera | | Physical Progress | | | Financial Progress | | |
|---|-----------------------|-------------------|----------|----------|--------------------|--------------|--------------|
| Outputs | Unit of Measure | | 2015 | EOP | | 2015 | EOP |
| Edificios de las oficinas tributarias y aduaneras readecuados | Edificios | P | | 8.00 | P | | 5,214,700.00 |
| | | P(a) | 1.00 | 8.00 | P(a) | 1,508,305.00 | 5,495,799.00 |
| | | A | 0.00 | 5.00 | A | 113,141.55 | 3,415,314.55 |
| Sistema Interno de gestión por resultado implementado | Sistema | P | | 1.00 | P | | 254,200.00 |
| | | P(a) | 1.00 | 1.00 | P(a) | 7,500.00 | 49,600.00 |
| | | A | 0.00 | 0.00 | A | 0.00 | 42,100.00 |
| Sistemas de gestión y control aduanero implementados | Sistema | P | | 1.00 | P | | 1,175,900.00 |
| | | P(a) | 1.00 | 1.00 | P(a) | | 342,007.00 |
| | | A | 0.00 | 0.00 | A | | 342,007.00 |
| Sistemas de gestión y fiscalización de tributos internos implementado | Sistemas | P | | 6.00 | P | | 1,967,600.00 |
| | | P(a) | 2.00 | 6.00 | P(a) | 304,061.00 | 1,611,569.00 |
| | | A | 0.00 | 4.00 | A | 107,060.00 | 1,414,568.00 |
| Servicios comunes y de atención al contribuyente establecidos | Servicios | P | | 2.00 | P | | 1,889,200.00 |
| | | P(a) | 2.00 | 2.00 | P(a) | 1,762,205.94 | 3,696,858.13 |
| | | A | 0.00 | 0.00 | A | 89,457.00 | 2,024,109.19 |
| Consolidación del Sist Integrado de Admin Financiera e implantación del Sist de Admin Municipal | | Physical Progress | | | Financial Progress | | |
| Outputs | Unit of Measure | | 2015 | EOP | | 2015 | EOP |
| Capacidad tecnológica para la atención de usuarios Sistema Integrado de Administración Financiera incrementada | Usuarios concurrentes | P | | 4,186.00 | P | | 1,678,000.00 |
| | | P(a) | 1,010.00 | 5,742.00 | P(a) | 380,419.93 | 1,659,506.93 |
| | | A | 268.00 | 5,000.00 | A | 0.00 | 1,279,087.00 |
| Sitio alternativo de Operación del Sistema Integrado de Administración Financiera establecido | Sitio alternativo | P | | 1.00 | P | | 250,000.00 |
| | | P(a) | | 1.00 | P(a) | | 74,000.00 |
| | | A | | 1.00 | A | | 74,000.00 |
| Sistema Integrado de Administración Financiera implementado | Sistemas | P | 1.00 | 1.00 | P | 60,000.00 | 1,945,092.00 |
| | | P(a) | 1.00 | 1.00 | P(a) | 344,367.59 | 1,889,260.47 |
| | | A | 0.00 | 0.00 | A | 173,853.22 | 1,718,746.10 |
| Municipios con Sistema de Administracion Municipal Integrado | Gobiernos | P | 25.00 | 40.00 | P | 58,193.00 | 7,919,852.00 |
| | | P(a) | 17.00 | 72.00 | P(a) | 1,146,623.43 | 7,919,281.07 |
| | | A | 15.00 | 70.00 | A | 546,465.36 | 7,319,123.00 |
| Capacitaciones a los recursos humanos del Sistema Integrado de Administración Financiera entregadas | Capacitaciones | P | | 10.00 | P | | 539,125.00 |
| | | P(a) | 10.00 | 25.00 | P(a) | 66,769.92 | 467,075.92 |
| | | A | 1.00 | 16.00 | A | 666,769.92 | 1,067,075.92 |
| Estadísticas Fiscales y Monetarias del Banco Central | | Physical Progress | | | Financial Progress | | |
| Outputs | Unit of Measure | | 2015 | EOP | | 2015 | EOP |
| Indicadores y estadísticas adaptadas a las mejores prácticas internacionales | Series Estadísticas | P | | 7.00 | P | | 1,223,775.00 |
| | | P(a) | | 11.00 | P(a) | | 602,054.00 |
| | | A | | 11.00 | A | | 602,054.00 |
| Sub Sistemas del Macrosistema Integrado de Estadísticas Macroeconómicas del Banco Cental de Honduras implementado | Sub Sistema | P | | 4.00 | P | | 387,583.00 |
| | | P(a) | | 6.00 | P(a) | 7,750.00 | 977,829.00 |
| | | A | | 6.00 | A | 67,677.00 | 1,037,756.00 |
| Gestión del Programa y costos financieros | | | | | | | |

| Other Cost | | 2015 | Cost |
|----------------------|------|----------------|-----------------|
| Gestión del Programa | P | | \$2,374,372.09 |
| | P(a) | \$111,830.47 | \$2,034,880.77 |
| | A | \$0.00 | \$1,923,050.30 |
| Intereses y FIV | P | \$499,279.00 | \$499,279.00 |
| | P(a) | | \$236,938.07 |
| | A | | \$236,938.07 |
| PPF | P | | \$1,281,000.00 |
| | P(a) | | \$1,543,340.64 |
| | A | | \$1,543,340.64 |
| Total Cost | | 2015 | Total Cost |
| | P | \$617,472.00 | \$28,599,678.09 |
| | P(a) | \$5,639,833.28 | \$24,724,590.77 |
| | A | \$1,764,424.05 | \$24,039,269.77 |

Changes to the Matrix

No information related to this operation.