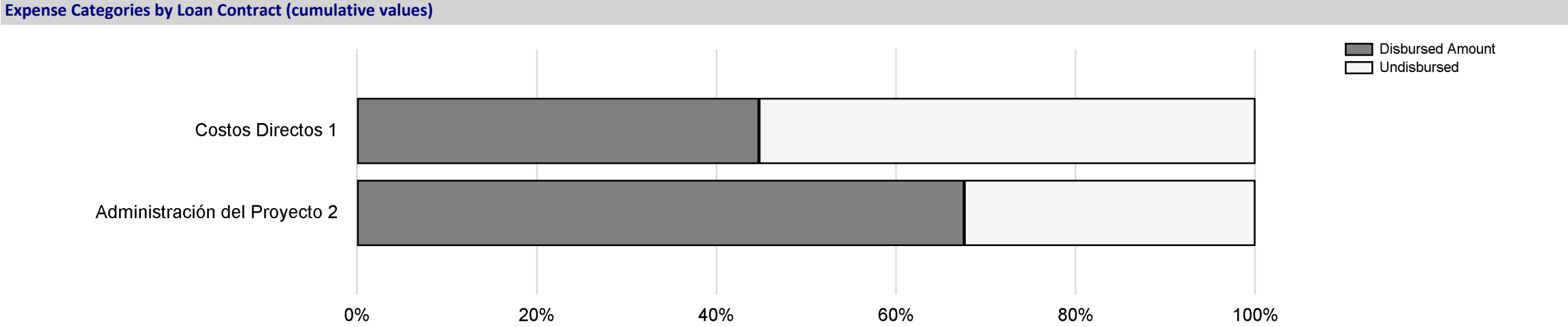


PMR Public Report

| | | | |
|----------------------|-----------------------------|--|----------|
| Operation Number | HO-L1108 | Chief of Operations Validation Date | 04/22/22 |
| Year- PMR Cycle | Second period Jan-Dec 2021 | Division Chief Validation Date | 04/25/22 |
| Last Update | 03/28/22 | Country Representative Validation Date | 04/26/22 |
| PMR Validation Stage | Validated by Representative | | |

| | | | |
|--|--|---|---|
| Basic Data | | | |
| Operation Profile | | | |
| Operation Name | Tax Administration Institutional and Operational Strengthening | Loan Number | 3541/BL-HO |
| Executing Agency | DIRECCION EJECUTIVA DE INGRESOS | Sector/Subsector | REFORM / MODERNIZATION OF THE STATE-REVENUE ADMINISTRATION |
| Team Leader | ARDANAZ, MARTIN JORGE | Overall Stage | Disbursing (From eligibility until all the Operations are closed) |
| Operation Type | Loan Operation | Country | Honduras |
| Lending Instrument | Investment Loan | Convergence related Operation(s) | |
| Borrower | REPUBLICA DE HONDURAS | | |
| Environmental and Social Safeguards | | | |
| Impacts Category | C | Was/Were the objective(s) of this operation reformulated? | NO |
| Safeguard Performance Rating | | Date of approval | |
| Safeguard Performance Rating - Rationale | | | |

| | | | | | | | | | |
|----------------|-----------------------|-------------|-------------------|------------------------|---------------------|------------------------|----------------------|-------------|--------------------|
| Financial Data | | | | | | | | | |
| | Total Cost and Source | | | | | Available Funds (US\$) | | | |
| Operations | Original IDB | Current IDB | Local Counterpart | Co-Financing / Country | Total Original Cost | Current IDB | Disb. Amount to Date | % Disbursed | Undisbursed Amount |
| HO-L1108 | 27,000,000 | 27,000,000 | 13,000,000 | 0 | 40,000,000 | 27,000,000 | 14,755,170 | 54.65% | 12,244,830 |
| Aggregated | 27,000,000 | 27,000,000 | 13,000,000 | 0 | 40,000,000 | 27,000,000 | 14,755,170 | 54.65% | 12,244,830 |



Please note that inactive indicators and outputs are not displayed; totals in the actual cost table may not match the sum of the cost of the outputs displayed, due to the cost of inactive outputs.

RESULTS MATRIX

General Development Objectives

General Development Objectives Nbr. 0: Incrementar la presión fiscal de la administración tributaria Hondureña

Observation:

| Indicator | | Unit of Measure | Baseline | Baseline Year | Expected Year of Achievement | EOP 2024 | |
|-----------|----------------------------|-----------------|----------|---------------|------------------------------|----------|------|
| 0.0 | Recaudación tributaria/PIB | % | 14.77 | 2013 | 2024 | P | 17.1 |
| | | | | | | A | 14.7 |

Details

Means of Verification: Artículo IV 2019–FMI. 17,1%: meta acordada en el Stand- By con el FMI.

Observations: 17,1%: meta acordada en el Stand- By con el FMI. Línea de base: Recaudación Tributaria = LP\$57.777.777; PIB = LP\$77.630.000 (1US\$ = LP\$21,3).

The General Development Objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO): No

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | Percent of GDP collected in taxes (%) () |
| | | | | | |

| RESULTS MATRIX | | | | | | | | | | | | | | | |
|---|---|-----------------|----------|---------------|---|------|------|------|------|------|------|------|------|------|----------|
| Specific Development Objectives | | | | | | | | | | | | | | | |
| Specific Development Objectives Nbr. 0: COMPONENTE I: Reingeniería de los procesos de la administración tributaria. | | | | | | | | | | | | | | | |
| Observation: | | | | | | | | | | | | | | | |
| | Indicator | Unit of Measure | Baseline | Baseline Year | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2024 |
| 0.1 | Relación entre el número de RTN activos y el número total de RTN registrados (base impositiva de contribuyentes efectivos). | % | 12.2 | 2014 | P | 12.6 | 14.1 | 16.1 | 18.1 | 20.1 | - | - | - | - | 36.95 |
| | | | | | A | 15.7 | 19.2 | 21.6 | 22.4 | 28.9 | 32.7 | - | - | - | - |
| | Número de RTN activos / Número total de RTN registrados. | | | | | | | | | | | | | | |
| Details | | | | | | | | | | | | | | | |

Means of Verification: Informe anual de gestión por la gerencia de catastro del SAR.

Observations: RTN activas = 107.454 Total de RTN = 893.904.

Evaluation Methodology: -

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | |
| | | | | | |

| | Indicator | Unit of Measure | Baseline | Baseline Year | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2024 |
|---------|---|-----------------|----------|---------------|---|------|------|------|------|------|------|------|------|------|----------|
| 0.1 | Relación entre el número de facturas emitidas por los contribuyentes y los RTN registrados (Brecha de facturacion) Número de facturas emitidas /Número de RTN registrados. | # | 9.4 | 2015 | P | 9.9 | 11.9 | 13.9 | 15.9 | 17.9 | - | - | - | - | 12.3 |
| | | | | | A | 12.4 | 14.5 | 16.7 | 18.8 | 22.2 | 25.4 | - | - | - | - |
| Details | | | | | | | | | | | | | | | |

Means of Verification: Informe anual de gestión por la gerencia de gestión del ISV del SAR.

Observations: Facturas = 16,831 RTN registrados = 893.904

Evaluation Methodology: -

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | |
| | | | | | |

| | Indicator | Unit of Measure | Baseline | Baseline Year | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2024 |
|--|---|-----------------|----------|---------------|---|------|------|------|------|------|------|------|------|------|----------|
| 0.2 | Relación entre el número de declaraciones presentadas por los contribuyentes y los RTN registrados. Número de declaraciones presentadas /Número de RTN registrados. | % | 6.99 | 2014 | P | 9.4 | 10.9 | 12.9 | 15.9 | 18.9 | - | - | - | - | 21.72 |
| | | | | | A | 13.5 | 15.6 | 19.2 | 20.8 | 21.9 | 24.1 | - | - | - | - |
| Details | | | | | | | | | | | | | | | |
| Means of Verification: Informe anual de gestión por la gerencia de gestión de personas físicas /jurídicas del SAR. | | | | | | | | | | | | | | | |

Means of Verification: Informe anual de gestión por la gerencia de gestión de personas físicas /jurídicas del SAR.

Observations: Declaraciones = 62.523; RTN registrados = 893.904.

Evaluation Methodology: -

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | |
| | | | | | |

| | Indicator | Unit of Measure | Baseline | Baseline Year | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2024 |
|---------|--|-----------------|----------|---------------|---|------|------|------|------|------|------|------|------|------|----------|
| 0.3 | Relación entre el número de auditorías integrales realizadas por año y el número total de grandes contribuyentes. Total de auditorías integrales /Número total de grandes contribuyente | % | 8.5 | 2013 | P | 1.6 | 8.5 | 10.5 | 13.3 | 15 | - | - | - | - | 80 |
| | | | | | A | 11 | 12 | 5.8 | 8.1 | .6 | - | - | - | - | - |
| Details | | | | | | | | | | | | | | | |

Means of Verification: Informe Anual del Departamento de Cumplimiento Tributario del SAR

Observations:

Evaluation Methodology: -

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | |
| | | | | | |

Specific Development Objectives Nbr. 1: COMPONENTE II: Modernización de los sistemas y de la infraestructura tecnológica y física del SAR.

Observation:

| | Indicator | Unit of Measure | Baseline | Baseline Year | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2024 |
|-----|--|-----------------|----------|---------------|---|------|------|------|------|------|------|------|------|------|----------|
| 1.0 | Nivel de integración de los procesos automatizados. Número de sub macro procesos automatizados integrados/total de sub macroprocesos | % | 0 | 2014 | P | 10 | 30 | 50 | 70 | 100 | - | - | - | - | 70 |
| | | | | | A | - | - | - | - | - | - | - | - | - | - |

Details

Means of Verification: Informe anual de gestión por la Gerencia de Tecnología de la Información (GTI) del SAR.

Observations: Número de sistemas con datos integrados = 3; Total sistemas existentes = 9.

Evaluation Methodology: -

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | |
| | | | | | |

| | Indicator | Unit of Measure | Baseline | Baseline Year | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2024 |
|-----|--|-----------------|----------|---------------|---|------|------|------|------|------|------|------|------|------|----------|
| 1.6 | Porcentaje de declaraciones presentadas de forma electrónica. Cantidad de declaraciones electrónicas / Total de declaraciones. | % | 47 | 2014 | P | 50 | 50 | 60 | 70 | 80 | - | - | - | - | 90 |
| | | | | | A | 65.4 | 70 | 75.5 | 80.5 | 83.2 | 87.1 | - | - | - | - |

Details

Means of Verification: Informe anual de gestión por la GTI del SAR

Observations: Cantidad de declaraciones con errores = 2.500; Total declaraciones= 62.523

Evaluation Methodology: -

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | |
| | | | | | |

Specific Development Objectives Nbr. 2: COMPONENTE III: Fortalecimiento del talento humano del SAR.

Observation:

| | Indicator | Unit of Measure | Baseline | Baseline Year | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2024 |
|-----|--|-----------------|----------|---------------|---|------|------|------|------|------|------|------|------|------|----------|
| 2.0 | Relación entre el número de Servidores Públicos con formación académica y el total de Servidores Públicos del SAR. Cantidad de Servidores Públicos con formación académica/ Total de Servidores Públicos | % | 34 | 2014 | P | 34 | 70 | - | 70 | - | - | - | - | - | 80 |
| | | | | | A | 34 | 65 | 66 | 70 | - | 89.5 | - | - | - | - |

Details

Means of Verification: Informe anual de gestión por la Gerencia de RH del SAR.

Observations: Cantidad de funcionarios con formación académica= 816; Total de funcionarios = 2.400.

Evaluation Methodology: -

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | |
| | | | | | |

| | Indicator | Unit of Measure | Baseline | Baseline Year | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2024 |
|-----|---|-----------------|----------|---------------|---|------|------|------|-------|-------|------|------|------|------|----------|
| 2.1 | Satisfacción de los contribuyentes en relación al servicio de la administración tributaria. # de encuestados con satisfacción alta / # de encuestados totales | % | 94.26 | 2018 | P | - | - | - | - | - | - | - | - | - | - |
| | | | | | A | - | - | - | 97.08 | 96.02 | 97 | - | - | - | - |

Details

Means of Verification: Encuesta anual de satisfacción.

Observations: La encuesta se realizará a partir de 2018.

Evaluation Methodology: -

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | |
| | | | | | |

| Indicator | | Unit of Measure | Baseline | Baseline Year | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2024 |
|-----------|--|-----------------|----------|---------------|---|------|------|------|------|------|------|------|------|------|----------|
| 2.2 | Relación entre el número de Servidores Públicos recibiendo capacitación anual y el número total de Servidores Públicos. Número de Servidores Públicos recibiendo capacitación / Total de Servidores Públicos. | % | 8 | 2013 | P | 50 | 60 | 70 | 80 | 80 | - | - | - | - | 80 |
| | | | | | A | - | 86 | 87.2 | 99 | 89.5 | 89.5 | - | - | - | - |
| Details | | | | | | | | | | | | | | | |

Means of Verification: Informe anual de gestión por la Gerencia de RH del SAR.

Observations: Número de funcionarios capacitados = 192; Total de funcionarios =2,400.

Evaluation Methodology: -

| | | | | | |
|------------|----|---------------|----|---------------|--|
| Pro-Gender | No | Pro-Ethnicity | No | CRF indicator | |
| | | | | | |

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 COMPONENTE I: Reingeniería de los procesos de la administración tributaria.

| | | | | PHYSICAL PROGRESS | | FINANCIAL PROGRESS | |
|------|--|-------------------------|-------|-------------------|----------|--------------------|-----------|
| | Output | Unit of Measure | | 2021 | EOP 2024 | 2021 | EOP 2024 |
| 1.01 | Procesos de la administración tributaria diseñados | Procesos | P | - | 4 | - | 2,080,000 |
| | | | P (a) | - | 4 | - | 1,996,200 |
| | | | A | - | 4 | - | 1,996,200 |
| 1.02 | UOM fortalecida | Government agencies (#) | P | - | 1 | - | 60,000 |
| | | | P (a) | - | 1 | - | 60,000 |
| | | | A | - | 1 | - | 60,000 |

Component Nbr. 2 COMPONENTE II: Modernización de los sistemas y de la infraestructura tecnológica y física del SAR.

| | | | | PHYSICAL PROGRESS | | FINANCIAL PROGRESS | |
|------|---|-------------------------|-------|-------------------|----------|--------------------|---------------|
| | Output | Unit of Measure | | 2021 | EOP 2024 | 2021 | EOP 2024 |
| 2.01 | Sistema integrado e implantado de administración tributaria | # of agencies | P | - | 1 | - | 4,535,400 |
| | | | P (a) | - | 1 | 1,218,950 | 13,922,577.81 |
| | | | A | - | - | 1,218,950 | 1,588,286.71 |
| 2.02 | Infraestructura tecnológica de software reforzada | Infraestructura | P | - | 1 | - | 3,950,000 |
| | | | P (a) | 0.01 | 2 | 2,560,304 | 6,933,213.92 |
| | | | A | 0.01 | 1 | 758,602.52 | 5,633,454.52 |
| 2.03 | Dirección de GTI fortalecida | Government agencies (#) | P | - | 1 | - | 600,000 |
| | | | P (a) | 1 | 1 | 345,399 | 537,473.78 |
| | | | A | - | - | - | 337,473.78 |

Component Nbr. 3 COMPONENTE III: Fortalecimiento del talento humano del SAR.

| | | | | PHYSICAL PROGRESS | | FINANCIAL PROGRESS | |
|------|---|---------------------|-------|-------------------|----------|--------------------|--------------|
| | Output | Unit of Measure | | 2021 | EOP 2024 | 2021 | EOP 2024 |
| 3.01 | Nueva Política de RH desarrollada | política | P | - | 1 | - | 20,000 |
| | | | P (a) | - | 1 | - | - |
| | | | A | - | 1 | - | - |
| 3.02 | Nuevos Servidores Públicos del SAR contratados bajo la nueva política de recursos humanos | Servidores Públicos | P | - | 1,500 | - | 820,000 |
| | | | P (a) | - | 1,450 | - | 386,036.35 |
| | | | A | 42 | 1,450 | - | 386,036.35 |
| 3.03 | Servidores Públicos de la DEI desvinculados e indemnizados | Servidores Públicos | P | - | 2,167 | - | 25,000,000 |
| | | | P (a) | - | 1,457 | - | 13,000,000 |
| | | | A | - | 1,457 | - | 13,000,000 |
| 3.04 | Sistemática de gestión de cambio implantada | Sistemática | P | - | 1 | - | 100,000 |
| | | | P (a) | 1 | 1 | 106,000 | 39,275 |
| | | | A | 1 | 1 | 39,275 | 39,275 |
| 3.05 | Servidores Públicos capacitados a través de un programa permanente de capacitación | Servidores Públicos | P | - | 1,500 | - | 1,564,600 |
| | | | P (a) | - | 2,205 | - | 1,357,573.65 |
| | | | A | 1,086 | 2,205 | - | 1,224,149.08 |

| Other Cost | | | | |
|------------|----------------------|-------|---------|--------------|
| | Gestión del Programa | P | | 930,000 |
| | | P (a) | 197,280 | 1,513,412.01 |

| | | | | |
|------------|----------------------|-------|--------------|---------------|
| | Gestión del Programa | A | 164,082.27 | 1,130,262.3 |
| | Auditoría | P | | 140,000 |
| | | P (a) | 17,600 | 159,237.48 |
| | | A | 17,578.68 | 114,337.48 |
| | Evaluación | P | | 100,000 |
| | | P (a) | | 95,000 |
| | | A | 0 | 0 |
| Total Cost | | | | |
| | Total Cost | P | | 40,000,000 |
| | | P (a) | 4,445,533 | 40,000,000 |
| | | A | 2,198,488.47 | 25,509,475.22 |

| CHANGES TO THE MATRIX | | | | | |
|-----------------------|---|----------------|---|-------------|-------------------|
| Section | Name | Type of Change | Sub type | Modified By | Entered in System |
| Output | Dirección de GTI fortalecida | Modify Output | Modify Financial EOP P(a) value - caused by a change in the Financial P(a). | CLAUDIASIE | 3/25/2022 |
| | Infraestructura tecnológica de software reforzada | Modify Output | Modify Financial EOP P(a) value - caused by a change in the Financial P(a). | CLAUDIASIE | 3/25/2022 |
| | | | Modify Physical EOP P(a) value - caused by a change in the Physical P(a). | CLAUDIASIE | 3/25/2022 |
| | Nuevos Servidores Públicos del SAR contratados bajo la nueva política de recursos humanos | Modify Output | Modify Physical EOP P(a) value - caused by a change in the Physical P(a). | CLAUDIASIE | 3/22/2022 |
| | Servidores Públicos capacitados a través de un programa permanente de capacitación | Modify Output | Modify Financial EOP P(a) value - caused by a change in the Financial P(a). | CLAUDIASIE | 3/22/2022 |
| | | | Modify Physical EOP P(a) value - caused by a change in the Physical P(a). | CLAUDIASIE | 3/21/2022 |
| | Sistema integrado e implantado de administración tributaria | Modify Output | Modify Financial EOP P(a) value - caused by a change in the Financial P(a). | CLAUDIASIE | 3/25/2022 |
| | Sistemática de gestión de cambio implantada | Modify Output | Modify Financial EOP P(a) value - caused by a change in the Financial P(a). | CLAUDIASIE | 3/22/2022 |

RISKS AND PLANNED RESPONSES

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|-----------------|
| 2 | Inactive | | Human Resources |
| | | | |
| | Response Actions | | |
| | 2.0 | Management Strategy | Status |
| | | - | |
| | | | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|------------------|
| 3 | Active | | Technical Design |
| | | | |
| | Response Actions | | |
| | 3.0 | Management Strategy | Status |
| | | - | |
| | | | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|---------------------------|
| 5 | Inactive | | Institutional Environment |
| | | | |
| | Response Actions | | |
| | 5.0 | Management Strategy | Status |
| | | - | |
| | | | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|---------------------|
| 8 | Inactive | | Goods, and Services |
| | | | |
| | Response Actions | | |
| | 8.0 | Management Strategy | Status |
| | | - | |
| | | | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy | | |
|---------|------------------|---------------------|---------------|--------|--|
| 9 | Active | | Planning | | |
| | | | | | |
| | Response Actions | | | | |
| | 9.1 | Management Strategy | | Status | |
| | | MITIGATE | | ACTIVE | |
| | | | | | |
| | | | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|------------------------------------|
| 12 | Inactive | | Economic and Financial Environment |
| | | | |
| | Response Actions | | |
| | 12.0 | Management Strategy | Status |
| | | - | |
| | | | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy | | |
|---------|------------------|---------------------|---------------------------|--------|--|
| 14 | Inactive | | Institutional Environment | | |
| | | | | | |
| | Response Actions | | | | |
| | 14.0 | Management Strategy | | Status | |
| | | - | | | |
| | | | | | |
| | | | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|------------------|
| 15 | Inactive | | Technical Design |
| | | | |
| | Response Actions | | |
| | 15.0 | Management Strategy | Status |
| | | - | |
| | | | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|------------------------------------|
| 17 | Inactive | | Economic and Financial Environment |
| | | | |
| | Response Actions | | |
| | 17.0 | Management Strategy | Status |
| | | - | |
| | | | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy | | |
|---------|------------------|---------------------|---------------|--------|--|
| 20 | Inactive | | Planning | | |
| | | | | | |
| | Response Actions | | | | |
| | 20.0 | Management Strategy | | Status | |
| | | - | | | |
| | | | | | |
| | | | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|----------------|
| 21 | Active | | Sustainability |
| | | | |
| | Response Actions | | |
| | 21.0 | Management Strategy | Status |
| | | - | |
| | | | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|------------------------------------|
| 24 | Inactive | | Economic and Financial Environment |
| | | | |
| | Response Actions | | |
| | 24.0 | Management Strategy | Status |
| | | - | |
| | | | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy | | |
|---------|------------------|---------------------|---------------|--------|--|
| 25 | Inactive | | Planning | | |
| | | | | | |
| | Response Actions | | | | |
| | 25.0 | Management Strategy | | Status | |
| | | - | | | |
| | | | | | |
| | | | | | |

IMPLEMENTATION STATUS AND LEARNING

| Lesson Learned - Categories |
|-----------------------------|
| |