

Implementation Status & Results
EI Salvador
Fiscal Management and Public Sector Performance Technical Assistance Loan (P095314)

Operation Name: Fiscal Management and Public Sector Performance Technical Assistance Loan (P095314) Project Stage: Implementation Seq.No: 6 Status: ARCHIVED Archive Date: 07-Jan-2013

Country: EI Salvador Approval FY: 2010
 Product Line: IBRD/IDA Region: LATIN AMERICA AND CARIBBEAN Lending Instrument: Technical Assistance Loan
 Implementing Agency(ies):

Key Dates

Board Approval Date 24-Nov-2009 Original Closing Date 31-Dec-2014 Planned Mid Term Review Date Last Archived ISR Date 01-Jul-2012
 Effectiveness Date 24-May-2011 Revised Closing Date 31-Dec-2014 Actual Mid Term Review Date

Project Development Objectives

Project Development Objective (from Project Appraisal Document)

To strengthen the institutional capacity of specific government processes and agencies to increase the effectiveness and efficiency of revenue and expenditure management and enhance accountability and transparency in the public sector.

Has the Project Development Objective been changed since Board Approval of the Project?

Yes No

Component(s)

Component Name	Component Cost
Strengthening Tax Collection Agencies	5.20
Modernizing Public Expenditure and Financial Management	13.00
Enhancing and piloting information management and public sector transparency initiatives	0.80
Project coordination	1.00

Overall Ratings

	Previous Rating	Current Rating
Progress towards achievement of PDO	Moderately Satisfactory	Moderately Satisfactory
Overall Implementation Progress (IP)	Moderately Satisfactory	Moderately Satisfactory
Overall Risk Rating	Moderate	

Implementation Status Overview

After delayed disbursement due to late effectiveness and long period for planning activities for some of the components, disbursement rates have started to pick up thanks to the commitment of the Ministry of Finance, the PIU and to close monitoring of implementation activities by CO and task team. Over \$1.4M have been disbursed by the end of CY2012, with a written commitment by the Ministry of Finance to disburse \$7M by the end of FY13.

Locations

No Location data has been entered

Results

Project Development Objective Indicators

Indicator Name	Core	Unit of Measure		Baseline	Current	End Target
Tax collection as a percent of GDP increases at least 1% as a result of greater effectiveness and efficiency	<input type="checkbox"/>	Text	Value	Tax collection as a percentage of GDP was 13.2%		Tax collection as percentage of GDP has increased at least 1%
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments	The Government has updated this number to 13.73%	Achieved.	
Stronger budgeting, treasury, and human resources management and adoption of international accounting standards	<input type="checkbox"/>	Text	Value	Government financial statements are not consistent with international standards; costing of programs is not possible.	There is a draft National Accounting Plan defined to be compatible with IPSAS standards	Government financial statements are consistent with IPSAS and GFS standards and contributing to cost activities and outputs in public programs
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments			
The introduction of multi-annual projections and programmatic structure in the budget strengthens strategic planning and the implementation of performance-based budgeting	<input type="checkbox"/>	Text	Value	PEFA indicator #12: Multi-year perspective in fiscal planning, expenditure policy and budgeting [baseline: C+ 2009] - PEFA indicator #5: Classification of the budget [baseline: C 2009]	Conceptual model for new SAFI is finalized and circulated for comments.	Improvements in the ratings in PEFA indicator #12: #Multi-year perspective in fiscal planning, expenditure policy and budgeting# and PEFA indicator #5: #Classification of the budget#
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments			

Intermediate Results Indicators

Indicator Name	Core	Unit of Measure		Baseline	Current	End Target
Hours to clear merchandise from the moment it arrives to custom terminal until it is released	<input type="checkbox"/>	Hours	Value	60.00		48.00
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments		Data available in January 2013	

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% increase of successful lawsuits conducted by the DGII and the DGA at the TAIIA	<input type="checkbox"/>	Percentage	Value	85.00		5.00
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments		Data available in January 2013	
% increase of web-processed transactions	<input type="checkbox"/>	Percentage	Value	9.42		5.00
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments		Data available in January 2013	
Availability of a new electronic purchasing system designed and implemented (COMPRASAL).	<input type="checkbox"/>	Text	Value	Current purchasing system is not electronic.	No change from baseline	A new electronic purchasing system designed and implemented in central government institutions (COMPRASAL)
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments			
Implementation of the Single Treasury Account (STA) and electronic payment module implemented in all Central Government, including the national hospitals network.	<input type="checkbox"/>	Text	Value	The STA is not implemented, leading to inefficiencies in the use of financial resources and payments	Manuals containing the procedures for operationalization of STA are being finalized.	The Single Treasury Account and electronic payment module was implemented in all central government, including the national hospitals network.
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments			
The Human Resource Management System (SIRH) is updated and inter- operating with SAFI	<input type="checkbox"/>	Text	Value	The Human Resource Management System (SIRH) is not inter-operating on line with SAFI, for budget formulation and implementation	No change from baseline	Budget formulation for HR and payroll is automatic and linked to SAFI
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments			
Creation of automatic accounting reports and financial statistics according to international standards	<input type="checkbox"/>	Text	Value	Accounting reports and financial statistics are not created automatically, and do not meet international standards	Draft of accounting plan compatible for international standards. Needs to be approved	SAFI is able to automatically create accounting reports and financial statistics according to IPSAS and 2001 IMF Government Financial Statistics standards
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments			

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Transparency related policies piloted and implemented	<input type="checkbox"/>	Text	Value	n/a	Transparency activities have been planned and must be approved	Transparency related policies piloted and implemented in at least three central government agencies
			Date		07-Dec-2012	31-Dec-2014
			Comments			
Implementation of a medium term expenditure framework and results-based budgeting system in the Central Government	<input type="checkbox"/>	Text	Value	There is currently no medium term expenditure framework and results-based budgeting system in place	Conceptual models for new SAFI is finalized and circulated for comments	The medium term expenditure framework and results-based budgeting has been formulated in SAFI in all central Government institutions
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments			
% recovery of tax arrears portfolio	<input type="checkbox"/>	Percentage	Value	70.00		60.00
			Date	31-Dec-2009	07-Dec-2012	
			Comments		No data available until January 201	
Development of the conceptual model for the programmatic classification in the budget	<input type="checkbox"/>	Text	Value	The budget is not structured using the programmatic classification	The conceptual model for the programmatic classification in the budget is being developed and pilots have been carried out	The conceptual model for the programmatic classification in the budget has been developed and the budget is structured by programs
			Date	31-Dec-2009	07-Dec-2012	31-Dec-2014
			Comments			

Data on Financial Performance (as of 18-Dec-2012)

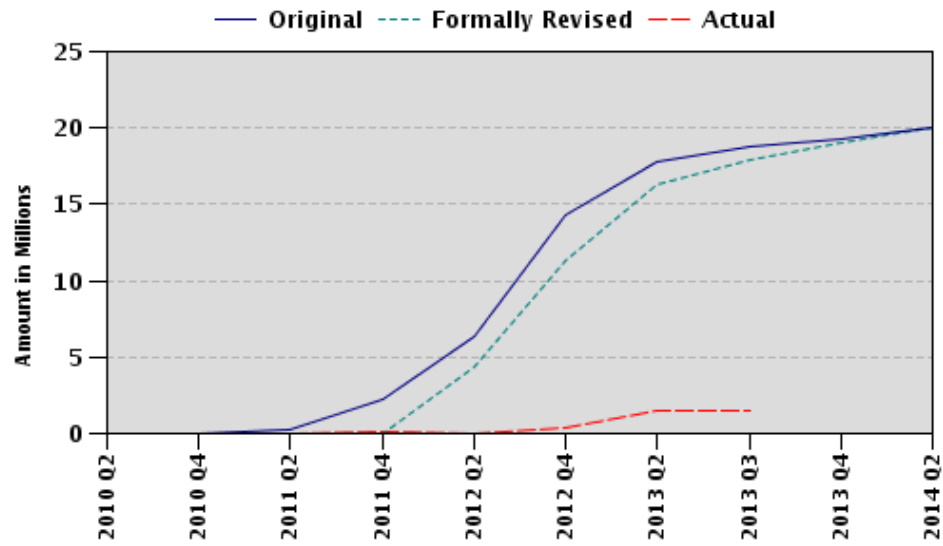
Financial Agreement(s) Key Dates

Project	Ln/Cr/Tf	Status	Approval Date	Signing Date	Effectiveness Date	Original Closing Date	Revised Closing Date
P095314	IBRD-78120	Effective	24-Nov-2009	16-Mar-2011	24-May-2011	31-Dec-2014	31-Dec-2014
P095314	TF-95841	Closed	17-Mar-2010	28-May-2010	28-May-2010	30-Sep-2010	30-Jun-2011

Disbursements (in Millions)

Project	Ln/Cr/Tf	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P095314	IBRD-78120	Effective	USD	20.00	20.00	0.00	1.43	18.57	7.00
P095314	TF-95841	Closed	USD	0.08	0.06	0.01	0.06	0.00	100.00

Disbursement Graph



Key Decisions Regarding Implementation

No decisions for disclosure

Restructuring History

Level two Approved on 18-Feb-2011

Related Projects

There are no related projects.