

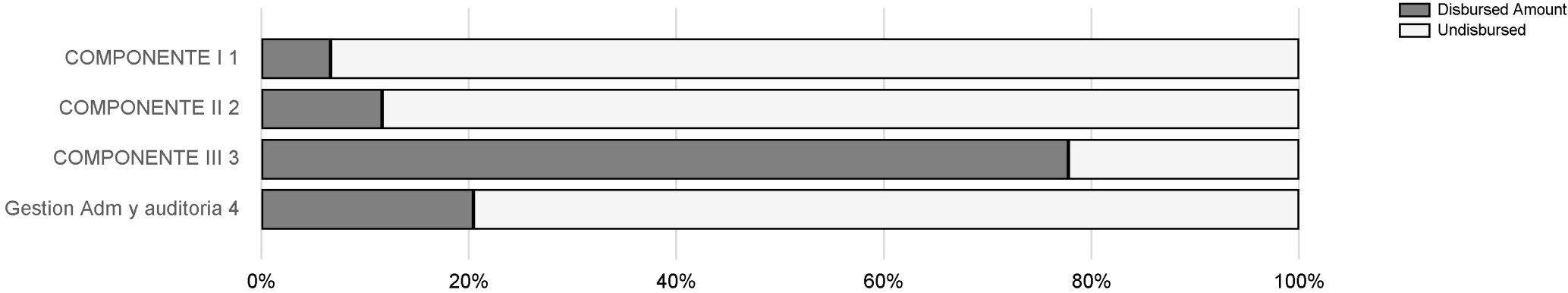
# PMR Public Report

Operation Number	PE-L1239	Chief of Operations Validation Date	04/28/23
Year- PMR Cycle	Second period Jan-Dec 2022	Division Chief Validation Date	04/28/23
Last Update	04/27/23	Country Representative Validation Date	05/10/23
PMR Validation Stage	Validated by Representative		

Basic Data			
Operation Profile			
Operation Name	Improving Tax and Customs Revenue Collection Services Through Digital Transformation	Loan Number	4725/OC-PE
Executing Agency	SUPERINTENDENCIA NACIONAL ADMINISTRACIONTRIBUTARIA	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	RADICS, GUSTAVO AXEL	Overall Stage	Disbursing (From eligibility until all the Operations are closed)
Operation Type	Loan Operation	Country	Peru
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	REPUBLICA DEL PERU		
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
PE-L1239	50,000,000	50,000,000	50,682,509	0	100,682,509	50,000,000	12,526,251	25.05%	37,473,749
Aggregated	50,000,000	50,000,000	50,682,509	0	100,682,509	50,000,000	12,526,251	25.05%	37,473,749

Expense Categories by Loan Contract (cumulative values)									
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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. 1:** Aumento de la recaudación tributaria del Gobierno Central (GC) como porcentaje del PIB

**Observation:** Fórmula de cálculo: Ingresos tributarios del GC = S/.90.705,6 millones PIB = S/.701.761 millones

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2024	
1.0	Ingresos tributarios /PIB	%	12.9	2017	2024	P	13.9
						A	-

**Details**

**Means of Verification:** Informe de Recaudación Tributaria elaborado por SUNAT.

**Observations:**

**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. 1: Mejora de la eficiencia de la recaudación tributaria

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year		2024	EOP 2024
1.0	Costo de la SUNAT /Ingresos tributarios	%	4.1	2017	P	-	3.1
					A	-	-

Details

Means of Verification: Informe anual de gestión de la SUNAT.

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 2: Mejora de la eficiencia del control tributario y aduanero

Observation:									
	Indicator			Unit of Measure	Baseline	Baseline Year	2024	EOP 2024	
2.0	Tiempo total de liberación de mercancías de importación			Horas	100.1	2017	P	-	50
							A	-	-
Details									
Means of Verification: Reportes de control emitidos por la Oficina de Gestión y Coordinación Aduanera de la SUNAT - Informes									
Observations:									
Evaluation Methodology: -									
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					
	Indicator			Unit of Measure	Baseline	Baseline Year	2024	EOP 2024	
2.1	Ingresos tributarios /Costo de los auditores			%	0.01	2017	P	-	-
							A	-	-
Details									

Specific Development Objectives Nbr. 3: Incremento del uso de las tecnologías de información en transacciones virtuales con fines de fiscalización e inteligencia fiscal basada en riesgo

Observation:								
	Indicator		Unit of Measure	Baseline	Baseline Year		2024	EOP 2024
3.0	Cantidad de transacciones virtuales/Cantidad de transacciones totales		%	54.4	2019	P	-	57.4
						A	-	-
Details								
Means of Verification: Informe de la Intendencia Nacional de Gestión de Procesos de la SUNAT								
Observations:								
Evaluation Methodology: -								
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator				

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RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Mejora del modelo de gobernanza institucional en la SUNAT

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
1.01	Modelo de recursos humanos actualizado	Modelo	P	-	1	3,894,302.34	13,394,621.9
			P (a)	-	1	787,829.58	8,771,085.95
			A	-	-	847,383.95	847,383.95

Component Nbr. 2 Mejora del control y cumplimiento tributario y aduanero

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
2.01	Procesos integrados de tributos internos y aduanas, implementado	Sistema	P	-	1	4,415,147.75	18,333,123.34
			P (a)	-	1	1,276,035.94	8,127,358.12
			A	-	-	626,280.74	664,659.12
2.02	Control Electrónico del Impuesto General a las Ventas sobre la base del Comprobante de Pago Electrónico, implementado	Sistema	P	-	1	1,533,013.9	3,672,103.06
			P (a)	-	1	-	379,619.72
			A	-	-	-	14,594.59
2.03	Nuevo Modelo de Relacionamiento con el contribuyente y usuario de comercio exterior, implementado	Modelo	P	-	1	1,387,138.85	4,633,043.76
			P (a)	-	1	-	572,567.36
			A	-	-	-	-
2.04	Tecnologías para la simplificación de procesos de tributos, despacho y control aduanero, implementadas	Informe	P	-	1	8,462,498.61	24,280,356.94
			P (a)	-	1	5,690,996.62	24,225,327.7
			A	-	-	6,443,373.79	8,002,491.7
2.05	Sistema integrado para la gestión del control aduanero, implementado	Sistema	P	-	1	647,481.27	1,798,559.09
			P (a)	-	1	32,894.74	279,000.38
			A	-	-	31,923.38	31,923.38
2.06	Trazabilidad de mercancías en zona aduanera y en el territorio nacional con uso de nuevas tecnologías, implementadas	Sistema	P	-	1	2,516,113.91	11,819,514.81
			P (a)	-	1	-	1,088,139.62
			A	-	-	296,674.62	296,674.62
2.07	Equipamiento especializado con tecnología para Tributos y Aduanas, implementado	Informe	P	-	-	-	-
			P (a)	-	1	-	29,864,686
			A	-	-	-	-

Component Nbr. 3 Mejora de la inteligencia fiscal y la gestión de riesgo tributaria y aduanera

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
3.01	Gobierno de la información para la Transformación Digital de la SUNAT	Modelo	P	1	1	23,986.37	846,873.28
			P (a)	1	1	973,373.84	951,526.42
			A	1	1	844,746.06	897,752.42
3.02	Modelo de gestión de riesgos, implementado	Modelo	P	-	1	1,125,664.87	9,298,966.02
			P (a)	-	1	2,818,183.49	17,904,637.96
			A	-	-	3,041,090.1	7,307,292.96
3.03	Ciberseguridad en el manejo de la información tributaria y aduanera, implementado	Estrategia	P	-	1	136,421.08	1,811,165.7
			P (a)	-	1	1,765,822.47	3,379,657.35
			A	-	-	1,830,122.71	3,050,838.35

Other Cost					
	Gestión administrativa y auditoría del Proyecto	P		847,012.84	4,705,627
		P (a)		330,169.44	2,775,458

	Gestión administrativa y auditoría del Proyecto	A	344,377.02	530,506.33
	Gestión Técnica del Proyecto	P	677,511.35	3,763,952
		P (a)	29,268.29	2,363,444.42
		A	44,401.28	102,134.58
Total Cost				
	Total Cost	P	27,487,402.83	100,682,509
		P (a)	13,704,574.41	100,682,509
		A	14,350,373.65	21,746,252

CHANGES TO THE MATRIX					
Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	Ciberseguridad en el manejo de la información tributaria y aduanera, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023
	Control Electrónico del Impuesto General a las Ventas sobre la base del Comprobante de Pago Electrónico, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023
	Equipamiento especializado con tecnología para Tributos y Aduanas, implementado	Create Output	N/A	PAMELAG	4/26/2023
	Gestión por procesos orientado a resultados, actualizado en el Marco de la Transformación Digital de SUNAT	Modify Output	Inactivate Output	PAMELAG	4/26/2023
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	PAMELAG	4/26/2023
	Gobierno de la información para la Transformación Digital de la SUNAT	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023
	Mejora de la estructura organizacional de la SUNAT con integración tecnológica	Modify Output	Inactivate Output	PAMELAG	4/26/2023
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	PAMELAG	4/26/2023
	Modelo de gestión de riesgos, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023
	Modelo de recursos humanos actualizado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023
	Nuevo Modelo de Relacionamiento con el contribuyente y usuario de comercio exterior, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023
	Procesos integrados de tributos internos y aduanas, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023
	Sistema integrado para la gestión del control aduanero, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023
	Tecnologías para la simplificación de procesos de tributos, despacho y control aduanero, implementadas	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023
	Trazabilidad de mercancías en zona aduanera y en el territorio nacional con uso de nuevas tecnologías, implementadas	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	PAMELAG	4/27/2023

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Inactive		Economic and Financial Environment
	Response Actions		
	1.01	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
2	Inactive		Political Environment
	Response Actions		
	2.01	Management Strategy	Status
		MITIGATE	INACTIVE
	2.02	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
3	Inactive		Internal Processes
	Response Actions		
	3.01	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
4	Inactive		Internal Processes
	Response Actions		
	4.01	Management Strategy	Status
		MITIGATE	INACTIVE
	4.02	Management Strategy	Status
		MITIGATE	INACTIVE
	4.03	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
5	Inactive		Organizational Structure
	Response Actions		
	5.01	Management Strategy	Status
		MITIGATE	INACTIVE
	5.02	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
6	Inactive		Systems
	Response Actions		
	6.01	Management Strategy	Status
		MITIGATE	INACTIVE
	6.02	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
7	Active		Institutional Environment
	Response Actions		
	7.01	Management Strategy	Status
		MITIGATE	ACTIVE

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



Risk ID	Risk Status		Risk Taxonomy
9	Inactive		Internal Processes
	Response Actions		
	9.01	Management Strategy	Status
		MITIGATE	INACTIVE
	9.02	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
10	Active		Goods, and Services
	Response Actions		
	10.01	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Intra/Inter Coordination
Others - Organizational and Managerial Dimensions
Stakeholder Priorities