

PMR Operational Report

| | | | |
|-----------------------------|-----------------------------|---|----------|
| Operation Number | ES-L1131 | Chief of Operations Validation Date | 10/18/19 |
| Year- PMR Cycle | First period Jan-Jun 2019 | Division Chief Validation Date | 10/28/19 |
| Last Update | 10/04/19 | Country Representative Validation Date | 11/12/19 |
| PMR Validation Stage | Validated by Representative | | |

Basic Data

Operation Profile

| | | | |
|---------------------------|--|---|--|
| Operation Name | Tax Administration Strengthening Program | Loan Number | 3852/OC-ES |
| Executing Agency | MINISTERIO DE HACIENDA | Sector/Subsector | RM-FIS - REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH |
| Team Leader | SANGINES, MARIO F | Overall Stage | Disbursing (From eligibility until all the Operations are closed) |
| Operation Type | Loan Operation | Country | EL SALVADOR |
| Lending Instrument | Investment Loan | Convergence related Operation(s) | |
| Borrower | REPUBLICA DE EL SALVADOR | | |

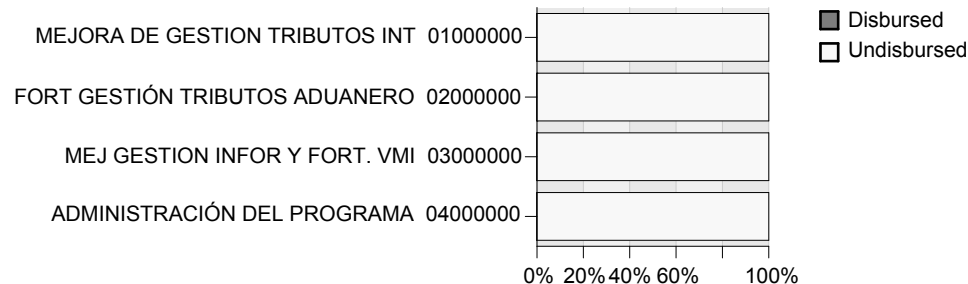
Environmental and Social Safeguards

| | | | |
|---|---|--|----|
| 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

| Item | Total Cost and Source | | | | | Available Funds (US\$) | | | |
|------------|-----------------------|-------------|-------------------|------------------------|---------------------|------------------------|----------------------|--------|--------------------|
| | Original IDB | Current IDB | Local Counterpart | Co-Financing / Country | Total Original Cost | Current IDB | Disb. Amount to Date | % Disb | Undisbursed Amount |
| ES-L1131 | 30,000,000 | 30,000,000 | 0 | 0 | 30,000,000 | 30,000,000 | 0 | 0.00% | 30,000,000 |
| Aggregated | 30,000,000 | 30,000,000 | 0 | 0 | 30,000,000 | 30,000,000 | 0 | 0.00% | 30,000,000 |

Expense Categories by Loan Contract (cumulative values)



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.

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RESULTS MATRIX

IMPACTS

Impact Nbr. 0: INCREMENTO DE LA RELACIÓN ENTRE LA RECAUDACIÓN TRIBUTARIA Y EL PRODUCTO INTERNO BRUTO (PIB) NOMINAL

Observation:

| Indicator | | Unit of Measure | Baseline | Baseline Year | | 2023 | EOP 2023 |
|-----------|---------------------------------|-----------------|----------|---------------|------|-------|----------|
| 0.0 | Recaudacion Tributaria Neta/PBI | % | 18.00 | 2018 | P | 19.00 | 19.00 |
| | | | | | P(a) | 19.00 | 19.00 |
| | | | | | A | | |

Details

Means of verification: Informe de Estudios Tributarios (UET), MH

Observations: Línea de base 2018: Recaudación Tributaria (neta) = 4,680.10 MM-US\$ PIB nominal = 26,056.90

Pro-Gender No **Pro-Ethnicity** No

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OUTCOMES

Outcome Nbr. 0: Objetivo 1: Disminuir los niveles de incumplimiento de los tributos internos gestionados por la DGII

Observation:

| Indicator | Unit of Measure | Baseline | Baseline Year | | 2021 | 2023 | EOP 2023 |
|-----------|---|----------|---------------|------|------|------|----------|
| 0.0 | Recaudación Tributaria IVA interno neto / PIB | % | 3.50 | 2017 | P | 3.60 | 3.70 |
| | | | | | P(a) | 3.60 | 3.70 |
| | | | | | A | | |

Details

Means of verification: Informe de la Unidad Estudios Tributarios, DGII

Observations: Línea de base 2017: Recaudación Tributaria IVA interno =879.2 MM-US\$ PIB nominal = 24,927.97

| | | | |
|-------------------|----|----------------------|----|
| Pro-Gender | No | Pro-Ethnicity | No |
|-------------------|----|----------------------|----|

| Indicator | Unit of Measure | Baseline | Baseline Year | | 2021 | 2023 | EOP 2023 |
|-----------|----------------------------------|----------|---------------|------|------|------|----------|
| 0.1 | Recaudación Tributaria ISR / PIB | % | 7.10 | 2017 | P | 8.10 | 9.10 |
| | | | | | P(a) | 8.10 | 9.10 |
| | | | | | A | | |

Details

Means of verification: Informe Unidad Estudios Tributarios- DGII

Observations: Línea de base 2017: Recaudación Tributaria ISR bruto total= 1,773.1 MM-US\$ PIB nominal = 24,927.97

| | | | |
|-------------------|----|----------------------|----|
| Pro-Gender | No | Pro-Ethnicity | No |
|-------------------|----|----------------------|----|

| Indicator | Unit of Measure | Baseline | Baseline Year | | 2021 | 2023 | EOP 2023 |
|-----------|---|----------|---------------|------|------|-------|----------|
| 0.2 | Número de RUC activos / número total de RUC registrados | % | 22.00 | 2018 | P | 25.00 | 27.00 |
| | | | | | P(a) | 25.00 | 27.00 |
| | | | | | A | | |

Details

Means of verification: Informe-TADAT 2018

Observations: Línea de base: Número de RUC activos = 1,3 millones Número total de RUC registrados = 6 millones

| | | | |
|-------------------|----|----------------------|----|
| Pro-Gender | No | Pro-Ethnicity | No |
|-------------------|----|----------------------|----|

| Indicator | Unit of Measure | Baseline | Baseline Year | | 2021 | 2023 | EOP 2023 |
|-----------|---|----------|---------------|------|------|-------|----------|
| 0.3 | Número de facturas emitidas de forma electrónica / Total de facturas emitidas | % | 0.00 | 2018 | P | 10.00 | 20.00 |

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OUTCOMES

| | | | | | | | | |
|-----|---|---|------|------|------|-------|--|-------|
| 0.3 | Número de facturas emitidas de forma electrónica / Total de facturas emitidas | % | 0.00 | 2018 | P(a) | 10.00 | | 20.00 |
| | | | | | A | | | |

Details

Means of verification: Informe- DGII

Observations: Línea de base: Número de facturas emitidas de forma electrónica = 0

| | | | |
|-------------------|----|----------------------|----|
| Pro-Gender | No | Pro-Ethnicity | No |
|-------------------|----|----------------------|----|

| Indicator | Unit of Measure | Baseline | Baseline Year | | 2021 | 2023 | EOP 2023 |
|-----------|--|----------|---------------|------|------|------|----------|
| 0.4 | Recaudación Tributaria efectiva por Fiscalización / Ingresos Tributarios | % | 1.00 | 2017 | P | 2.00 | 3.00 |
| | | | | | P(a) | 2.00 | 3.00 |
| | | | | | A | | |

Details

Means of verification: Informe- DGII

Observations: Línea de base: Recaudación Tributaria Efectiva por fiscalización (2016-2017) = (41.74 + 53.95) MM-US\$ 47.85 Ingresos Tributarios Brutos = 4,178.03 (promedio 2016-2017)

| | | | |
|-------------------|----|----------------------|----|
| Pro-Gender | No | Pro-Ethnicity | No |
|-------------------|----|----------------------|----|

Outcome Nbr. 1: Objetivo 2: Disminuir los niveles de incumplimiento de los tributos aduaneros gestionados por la DGA

Observation:

| Indicator | Unit of Measure | Baseline | Baseline Year | | 2021 | 2023 | EOP 2023 |
|-----------|---|----------|---------------|------|------|------|----------|
| 1.0 | Recaudación Tributaria IVA importación sin petróleo / PIB | % | 3.40 | 2017 | P | 3.50 | 3.60 |
| | | | | | P(a) | 3.50 | 3.60 |
| | | | | | A | | |

Details

Means of verification: Informe DGA y del Banco Central (BCR)

Observations: Línea de base 2017: Recaudación Tributaria IVA importación menos 0.13*importación de petróleo = 858.1 Millones de dólares

| | | | |
|-------------------|----|----------------------|----|
| Pro-Gender | No | Pro-Ethnicity | No |
|-------------------|----|----------------------|----|

| Indicator | Unit of Measure | Baseline | Baseline Year | | 2021 | 2023 | EOP 2023 |
|-----------|---|----------|---------------|------|------|-------|----------|
| 1.1 | Declaración Anticipada /Total de Operaciones de exportaciones | % | 0.00 | 2018 | P | 20.00 | 50.00 |
| | | | | | P(a) | 20.00 | 50.00 |
| | | | | | A | | |

Details

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OUTCOMES

Means of verification: Informe DGA

Observations: Línea de base: No hay Manifiestos Terrestres Electrónicos. Cantidad de Manifiesto Terrestres Totales (2018): 11723. La meta para 2023 es de al menos un 50%.

Pro-Gender No **Pro-Ethnicity** No

Outcome Nbr. 2: Objetivo 3: Incrementar la calidad de la información para la toma de decisión

Observation:

| Indicator | | Unit of Measure | Baseline | Baseline Year | | 2021 | 2023 | EOP 2023 |
|-----------|--|-----------------|----------|---------------|------|-------|------|----------|
| 2.0 | Número de Declaraciones e Informes Tributarios presentados por internet/ Total de Declaraciones e Informes Tributarios | % | 20.00 | 2018 | P | 40.00 | | 70.00 |
| | | | | | P(a) | 40.00 | | 70.00 |
| | | | | | A | | | |

Details

Means of verification: Informe DGII

Observations: Línea de base: Número de Declaraciones e Informes Tributarios presentadas de forma electrónica = 11 Total de Declaraciones e Informes Tributarios presentados = 55 (2018)

Pro-Gender No **Pro-Ethnicity** No

| Indicator | | Unit of Measure | Baseline | Baseline Year | | 2021 | 2023 | EOP 2023 |
|-----------|--|-----------------|----------|---------------|------|------|------|----------|
| 2.1 | Cantidad de horas totales de capacitación anual de funcionarios/ Total de funcionarios | horas | 1.00 | 2015 | P | 2.00 | | 3.00 |
| | | | | | P(a) | 2.00 | | 3.00 |
| | | | | | A | | | |

Details

Means of verification: Informe DGII/DGA

Observations: Línea de base: Número de horas anuales de funcionarios capacitados en DGII, DGA y Unidad de Cobro de la DGT= 2100 Total de funcionarios en DGII y DGA = 997+806+302=2105

Pro-Gender No **Pro-Ethnicity** No

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Mejora de la Gestión de los Tributos Internos

| | Output | Unit of Measure | | PHYSICAL PROGRESS | | FINANCIAL PROGRESS | |
|-----|--|-------------------------|------|-------------------|----------|--------------------|-----------|
| | | | | 2019 | EOP 2023 | 2019 | EOP 2023 |
| 1.1 | Sistema Integrado de Consolidación de Información Tributaria implementado y funcionando | Sistema | P | 0 | 1 | 233,004 | 3,286,647 |
| | | | P(a) | 0 | 1 | 233,004 | 3,286,647 |
| | | | A | 0 | 0 | 0 | 0 |
| 1.2 | Cuenta Corriente Integrada e implementada y funcionando | Sistema | P | 0 | 1 | 0 | 760,894 |
| | | | P(a) | 0 | 1 | 0 | 760,894 |
| | | | A | 0 | 0 | 0 | 0 |
| 1.3 | Piloto de Sistema de Factura Electrónica con Grandes Contribuyentes implementado y funcionando | Sistema | P | 0 | 1 | 0 | 766,200 |
| | | | P(a) | 0 | 1 | 0 | 766,200 |
| | | | A | 0 | 0 | 0 | 0 |
| 1.4 | Sistema de factura electrónica (FE) implementado y funcionando | Government agencies (#) | P | 0 | 1 | 283,800 | 5,536,548 |
| | | | P(a) | 0 | 1 | 283,800 | 5,536,548 |
| | | | A | 0 | 0 | 0 | 0 |
| 1.5 | Modelo de fiscalización y control electrónica implementado y funcionando | Modelo | P | 0 | 1 | 0 | 1,487,570 |
| | | | P(a) | 0 | 1 | 0 | 1,487,570 |
| | | | A | 0 | 0 | 0 | 0 |
| 1.6 | Sistema Integrado de Gestión de Riesgos implementado y funcionando | Sistema | P | 0 | 1 | 0 | 150,000 |
| | | | P(a) | 0 | 1 | 0 | 150,000 |
| | | | A | 0 | 0 | 0 | 0 |
| 1.7 | Plan contra la evasión y elusión Fiscal implementado y funcionando | Plan | P | 0 | 1 | 0 | 1,470,000 |
| | | | P(a) | 0 | 1 | 0 | 1,470,000 |
| | | | A | 0 | 0 | 0 | 0 |

Component Nbr. 2 Fortalecimiento de la Gestión de los Tributos Aduaneros

| | Output | Unit of Measure | | PHYSICAL PROGRESS | | FINANCIAL PROGRESS | |
|-----|---|-----------------|------|-------------------|----------|--------------------|-----------|
| | | | | 2019 | EOP 2023 | 2019 | EOP 2023 |
| 2.1 | Modelo integrado de facilitación de comercio en 3 Aduanas implementado y funcionando | Modelo | P | 0 | 1 | 69,825 | 1,743,940 |
| | | | P(a) | 0 | 1 | 69,825 | 1,743,940 |
| | | | A | 0 | 0 | 0 | 0 |
| 2.2 | Plan estratégico de modernización de mediano y largo plazo de las Aduanas diseñado y aprobado | Plan | P | 0 | 1 | 35,000 | 831,430 |
| | | | P(a) | 0 | 1 | 35,000 | 831,430 |
| | | | A | 0 | 0 | 0 | 0 |
| 2.3 | Nuevo Sistema Aduanero implementado y conectado con los sistemas de la DGII | Sistema | P | 0 | 1 | 0 | 395,899 |
| | | | P(a) | 0 | 1 | 0 | 395,899 |
| | | | A | 0 | 0 | 0 | 0 |
| 2.4 | Modelo de Inspección remota inteligente, implementada en Acajutla | Modelo | P | 0 | 1 | 0 | 563,250 |
| | | | P(a) | 0 | 1 | 0 | 563,250 |
| | | | A | 0 | 0 | 0 | 0 |
| 2.5 | Canal Azul Implementado y operando en las aduanas de Acajutla y San Bartolo | Modelo | P | 0 | 1 | 0 | 338,400 |
| | | | P(a) | 0 | 1 | 0 | 338,400 |
| | | | A | 0 | 0 | 0 | 0 |

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 3 Mejora de la gestión de la información y fortalecimiento estratégico del VMI y sus recursos humanos

| | Output | Unit of Measure | | PHYSICAL PROGRESS | | FINANCIAL PROGRESS | |
|-----|---|-------------------------|------|-------------------|----------|--------------------|-----------|
| | | | | 2019 | EOP 2023 | 2019 | EOP 2023 |
| 3.1 | Sistema informático integrado (DGII, DGA, DGT) implementado y en funcionamiento | Government agencies (#) | P | 0 | 1 | 0 | 1,884,260 |
| | | | P(a) | 0 | 1 | 0 | 1,884,260 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.2 | Infraestructura Tecnológica adquirida y puesta en funcionamiento para el VMI | Infraestructura | P | 0 | 1 | 0 | 4,611,017 |
| | | | P(a) | 0 | 1 | 0 | 4,611,017 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.3 | Portal web único de contribuyentes y usuarios implementado y funcionando | Portal | P | 0 | 1 | 0 | 1,132,540 |
| | | | P(a) | 0 | 1 | 0 | 1,132,540 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.4 | Tablero de indicadores (balanced scorecard para el VMI) diseñado e implementado | Software | P | 0 | 1 | 0 | 400,000 |
| | | | P(a) | 0 | 1 | 0 | 400,000 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.5 | Nuevo Modelo de Inteligencia Tributaria y Aduanera Implementado y funcionando | Modelo | P | 0 | 1 | 0 | 500,000 |
| | | | P(a) | 0 | 1 | 0 | 500,000 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.6 | Modelo de evaluación Integral del Talento Humano diseñado e implementado | Modelo | P | 0 | 1 | 0 | 400,000 |
| | | | P(a) | 0 | 1 | 0 | 400,000 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.7 | Estudios tributarios y aduaneros elaborados | Estudios | P | 0 | 7 | 0 | 1,019,441 |
| | | | P(a) | 0 | 7 | 0 | 1,019,441 |
| | | | A | 0 | 0 | 0 | 0 |

Other Cost

| | | | | | | |
|--|-----------------------------|------|--|--|---------|-----------|
| | Administración del Programa | P | | | 103,800 | 2,721,964 |
| | | P(a) | | | 103,800 | 2,721,964 |
| | | A | | | 0 | 0 |

Total Cost

| | | | | | | |
|--|------------|------|--|--|---------|------------|
| | Total Cost | P | | | 725,429 | 30,000,000 |
| | | P(a) | | | 725,429 | 30,000,000 |
| | | A | | | 0 | 0 |

CHANGES TO THE MATRIX

No information available for this section

IMPLEMENTATION STATUS AND LEARNING

No information available for this section