

PMR Public Report

| | | | |
|-----------------------------|----------------------------------|-----------------------------------------------|----------|
| Operation Number | ES-L1131 | Chief of Operations Validation Date | 10/04/21 |
| Year- PMR Cycle | First period Jan-Jun 2021 | Division Chief Validation Date | |
| Last Update | 10/01/21 | Country Representative Validation Date | |
| PMR Validation Stage | Validated by Chief of Operations | | |

Basic Data

Operation Profile

| | | | |
|---------------------------|------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------|
| Operation Name | Tax Administration Strengthening Program | Loan Number | 3852/OC-ES |
| Executing Agency | MINISTERIO DE HACIENDA | Sector/Subsector | 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 | | |

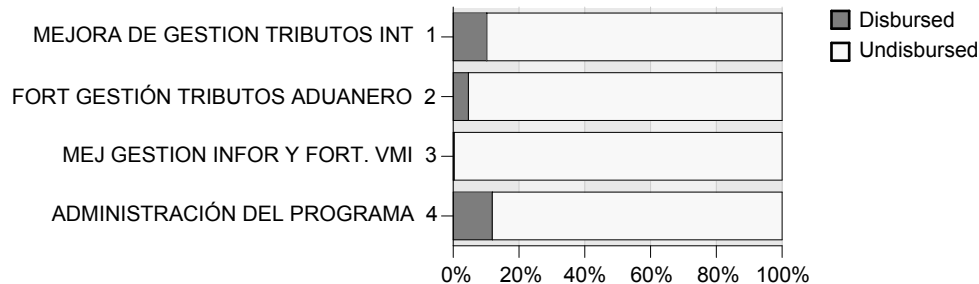
Environmental and Social Safeguards

| | | | |
|-------------------------------------------------|---|------------------------------------------------------------------|----|
| 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 | 8,000,000 | 26.67% | 22,000,000 |
| Aggregated | 30,000,000 | 30,000,000 | 0 | 0 | 30,000,000 | 30,000,000 | 8,000,000 | 26.67% | 22,000,000 |

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

General Development Objectives

General Development Objectives 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 | Expected Year of Achievement | | Target |
|-----|---------------------------------|-----------------|----------|---------------|------------------------------|---|--------|
| 0.0 | Recaudacion Tributaria Neta/PBI | % | 18.00 | 2018 | 2023 | P | 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

The General Development
bjective indicator target is
expected to be observed by
the operation's "Fully
Justified" date
in Convergence (CO)

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Specific Development Objectives

Specific Development Objectives 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 |
| | | | | | 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 |
| | | | | | 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 |
| | | | | | 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 |
| | | | | | A | | | |

Details

Means of verification: Informe- DGII

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Specific Development Objectives

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

Specific Development Objectives 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 |
| | | | | | 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 |
| | | | | | A | | | |
| Details | | | | | | | | |

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

Specific Development Objectives 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 |
|-----------|-----------------|----------|---------------|--|------|------|----------|
|-----------|-----------------|----------|---------------|--|------|------|----------|

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Specific Development Objectives

| | | | | | | | | |
|-----|------------------------------------------------------------------------------------------------------------------------|---|-------|------|---|-------|--|-------|
| 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 |
| | | | | | 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 |
| | | | | | 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 | |
|-----|-----------------------------------------------------------------------------------------|-----------------|------|-------------------|----------|--------------------|------------|
| | | | | 2021 | EOP 2023 | 2021 | EOP 2023 |
| 1.1 | Sistema Integrado de Consolidación de Información Tributaria implementado y funcionando | Sistema | P | 0 | 1 | 775,739 | 3,286,647 |
| | | | P(a) | 0 | 1 | 300,000 | 3,286,647 |
| | | | A | 0 | 0 | 0 | 620,943.5 |
| 1.2 | Cuenta Corriente Integrada e implementada y funcionando | Sistema | P | 1 | 1 | 396,630 | 760,894 |
| | | | P(a) | 1 | 1 | 264,300 | 760,894 |
| | | | A | 0 | 0 | 38,329.6 | 48,488.92 |
| 1.3 | Piloto de Sistema de Factura Electrónica con Grandes Contribuyentes realizado | Sistema | P | 0 | 1 | 196,200 | 766,200 |
| | | | P(a) | 1 | 1 | 482,000 | 766,200 |
| | | | A | 0 | 0 | 91,151.72 | 121,151.72 |
| 1.4 | Sistema de factura electrónica (FE) implementado y funcionando | # of agencies | P | 1 | 1 | 1,177,080 | 5,536,548 |
| | | | P(a) | 0 | 1 | 1,200,000 | 5,536,548 |
| | | | A | 0 | 0 | 297,910.63 | 901,564.56 |
| 1.5 | Modelo de fiscalización y control electrónica implementado y funcionando | Modelo | P | 0 | 1 | 125,000 | 1,487,570 |
| | | | P(a) | 0 | 1 | 425,000 | 1,487,570 |
| | | | A | 0 | 0 | 21,688.3 | 375,262.3 |
| 1.6 | Sistema Integrado de Gestión de Riesgos implementado y funcionando | Sistema | P | 1 | 1 | 150,000 | 150,000 |
| | | | P(a) | 1 | 1 | 85,000 | 150,000 |
| | | | A | 0 | 0 | 0 | 0 |
| 1.7 | Plan contra la evasión y elusión Fiscal implementado y funcionando | Plan | P | 0 | 1 | 50,000 | 1,470,000 |
| | | | P(a) | 0 | 1 | 650,000 | 1,470,000 |
| | | | A | 0 | 0 | 217,713.72 | 252,387.22 |

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

| | Output | Unit of Measure | | PHYSICAL PROGRESS | | FINANCIAL PROGRESS | |
|-----|-----------------------------------------------------------------------------------------------|-----------------|------|-------------------|----------|--------------------|-----------|
| | | | | 2021 | EOP 2023 | 2021 | EOP 2023 |
| 2.1 | Modelo integrado de facilitación de comercio en 3 Aduanas implementado y funcionando | Modelo | P | 0 | 1 | 311,190 | 1,743,940 |
| | | | P(a) | 0 | 1 | 1,000,000 | 1,743,940 |
| | | | A | 0 | 0 | 0 | 178,864.5 |
| 2.2 | Plan estratégico de modernización de mediano y largo plazo de las Aduanas diseñado y aprobado | Plan | P | 1 | 1 | 617,430 | 831,430 |
| | | | P(a) | 1 | 1 | 525,000 | 831,430 |
| | | | A | 0 | 0 | 456,422 | 456,422 |
| 2.3 | Nuevo Sistema Aduanero implementado y conectado con los sistemas de la DGII | Sistema | P | 0 | 1 | 200,000 | 395,899 |
| | | | P(a) | 0 | 1 | 200,000 | 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 | 175,000 | 563,250 |
| | | | A | 0 | 0 | 59,552 | 59,552 |
| 2.5 | Canal Azul Implementado y operando en las aduanas de Acajutla y San Bartolo | Modelo | P | 1 | 1 | 238,400 | 338,400 |
| | | | P(a) | 1 | 1 | 165,000 | 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 | |
|-----|---------------------------------------------------------------------------------|-----------------|------|-------------------|----------|--------------------|-----------|
| | | | | 2021 | EOP 2023 | 2021 | EOP 2023 |
| 3.1 | Sistema informático integrado (DGII, DGA, DGT) implementado y en funcionamiento | # of agencies | P | 0 | 1 | 713,400 | 1,884,260 |
| | | | P(a) | 0 | 1 | 165,000 | 1,884,260 |
| | | | A | 0 | 0 | 25,345.31 | 67,169.38 |
| 3.2 | Infraestructura Tecnológica adquirida y puesta en funcionamiento para el VMI | Infraestructura | P | 0 | 1 | 1,986,000 | 4,611,017 |
| | | | P(a) | 0 | 1 | 1,900,000 | 4,611,017 |
| | | | A | 0 | 0 | 1,770,920 | 1,770,920 |
| 3.3 | Portal web único de contribuyentes y usuarios implementado y funcionando | Portal | P | 1 | 1 | 580,000 | 1,132,540 |
| | | | P(a) | 0 | 1 | 200,000 | 1,132,540 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.4 | Tablero de indicadores (balanced scorecard para el VMI) diseñado e implementado | Software | P | 1 | 1 | 200,000 | 400,000 |
| | | | P(a) | 1 | 1 | 140,000 | 400,000 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.5 | Nuevo Modelo de Inteligencia Tributaria y Aduanera Implementado y funcionando | Modelo | P | 0 | 1 | 60,000 | 500,000 |
| | | | P(a) | 0 | 1 | 30,000 | 500,000 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.6 | Modelo de evaluación Integral del Talento Humano diseñado e implementado | Modelo | P | 0 | 1 | 75,000 | 400,000 |
| | | | P(a) | 0 | 1 | 50,000 | 400,000 |
| | | | A | 0 | 0 | 0 | 0 |
| 3.7 | Estudios tributarios y aduaneros elaborados | Estudios | P | 2 | 7 | 726,073 | 1,019,441 |
| | | | P(a) | 2 | 7 | 110,000 | 1,019,441 |
| | | | A | 0 | 0 | 0 | 0 |

Other Cost

| | | | | | | |
|--|-----------------------------|------|--|--|------------|------------|
| | Administración del Programa | P | | | 727,600 | 2,721,964 |
| | | P(a) | | | 569,476.89 | 2,721,964 |
| | | A | | | 209,331.39 | 589,711.51 |

Total Cost

| | | | | | | |
|--|------------|------|--|--|--------------|--------------|
| | Total Cost | P | | | 9,305,742 | 30,000,000 |
| | | P(a) | | | 8,635,776.89 | 30,000,000 |
| | | A | | | 3,188,364.67 | 5,442,437.61 |

CHANGES TO THE MATRIX

No information available for this section

RISKS AND PLANNED RESPONSES

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|---------------------------|
| 1 | Inactive | | Goods, and Services |
| | | | |
| | Response actions | | |
| | 1.0 | Management Strategy | Status |
| | | - | |
| | | | |
| Risk ID | Risk Status | | Risk Taxonomy |
| 2 | Active | | Legal Environment |
| | | | |
| | Response actions | | |
| | 2.1 | Management Strategy | Status |
| | | AVOID | ACTIVE |
| | | | |
| Risk ID | Risk Status | | Risk Taxonomy |
| 3 | Inactive | | Political Environment |
| | | | |
| | Response actions | | |
| | 3.0 | Management Strategy | Status |
| | | - | |
| | | | |
| Risk ID | Risk Status | | Risk Taxonomy |
| 4 | Inactive | | Legal Environment |
| | | | |
| | Response actions | | |
| | 4.0 | Management Strategy | Status |
| | | - | |
| | | | |
| Risk ID | Risk Status | | Risk Taxonomy |
| 5 | Active | | Institutional Environment |
| | | | |
| | Response actions | | |
| | 5.1 | Management Strategy | Status |
| | | MITIGATE | ACTIVE |
| | | | |

RISKS AND PLANNED RESPONSES

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|---------------------------|
| 6 | Active | | Goods, and Services |
| | | | |
| | Response actions | | |
| | 6.1 | Management Strategy | Status |
| | | MITIGATE | ACTIVE |
| | | | |
| Risk ID | Risk Status | | Risk Taxonomy |
| 7 | Active | | Internal Processes |
| | | | |
| | Response actions | | |
| | 7.1 | Management Strategy | Status |
| | | MITIGATE | ACTIVE |
| | | | |
| Risk ID | Risk Status | | Risk Taxonomy |
| 8 | Inactive | | Organizational Structure |
| | | | |
| | Response actions | | |
| | 8.0 | Management Strategy | Status |
| | | - | |
| | | | |
| Risk ID | Risk Status | | Risk Taxonomy |
| 9 | Active | | Institutional Environment |
| | | | |
| | Response actions | | |
| | 9.1 | Management Strategy | Status |
| | | MITIGATE | ACTIVE |
| | | | |
| Risk ID | Risk Status | | Risk Taxonomy |
| 10 | Materialized | | Institutional Environment |
| | | | |
| | Response actions | | |
| | 10.1 | Management Strategy | Status |
| | | ACCEPT | ACTIVE |
| | | | |

RISKS AND PLANNED RESPONSES

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|---------------|
| 11 | Active | | Systems |
| | | | |
| | Response actions | | |
| | 11.1 | Management Strategy | Status |
| | | MITIGATE | ACTIVE |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|------------------------------------|
| 12 | Active | | Economic and Financial Environment |
| | | | |
| | Response actions | | |
| | 12.1 | Management Strategy | Status |
| | | MITIGATE | ACTIVE |
| | | | |

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IMPLEMENTATION STATUS AND LEARNING

| Lesson Learned - Categories |
|---------------------------------------------------|
| Others - Organizational and Managerial Dimensions |
| Project Management Capacity |