

PMR Public Report

Operation Number	PE-L1239	Chief of Operations Validation Date	10/20/21
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	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	PEREZ RINCON, BELINDA	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		

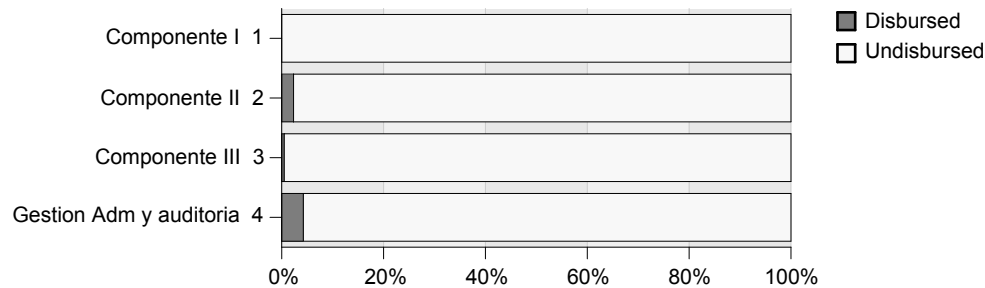
Environmental and Social Safeguards

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

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
PE-L1239	50,000,000	50,000,000	50,682,509	0	100,682,509	50,000,000	1,634,260	3.27%	48,365,740
Aggregated	50,000,000	50,000,000	50,682,509	0	100,682,509	50,000,000	1,634,260	3.27%	48,365,740

Expense Categories by Loan Contract (cumulative values)



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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		Target
1.0	Ingresos tributarios /PIB	%	12.90	2017	2024	P	13.90
						A	

Details

Means of verification: Informe de Recaudación Tributaria elaborado por SUNAT.

Pro-Gender	No	Pro-Ethnicity	No
<p>The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO)</p>			

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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	%	4.10	2017	P		3.10
					A		
Details							
Means of verification: Informe anual de gestión de la SUNAT.							
Pro-Gender		No	Pro-Ethnicity		No		

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	100.10	2017	P		50.00
					A		
Details							
Means of verification: Reportes de control emitidos por la Oficina de Gestión y Coordinación Aduanera de la SUNAT - Informes							
Pro-Gender		No			Pro-Ethnicity		No

Indicator		Unit of Measure	Baseline	Baseline Year		2024	EOP 2024
2.1	Ingresos tributarios /Costo de los auditores	%	0.01	2017	P		0.00
					A		
Details							
Means of verification: Informe anual de gestión de la SUNAT.							
Pro-Gender		No	Pro-Ethnicity		No		

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	%	54.40	2019	P		57.40
					A		
Details							

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RESULTS MATRIX

Specific Development Objectives

Means of verification: Informe de la Intendencia Nacional de Gestión de Procesos de la SUNAT

Pro-Gender	No	Pro-Ethnicity	No
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RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

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

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
1.1	Gestión por procesos orientado a resultados, actualizado en el Marco de la Transformación Digital de SUNAT	Modelo de Procesos	P	0	1	272,505.75	1,274,662.74
			P(a)	0	1	0	1,274,662.51
			A	0	0	0	0
1.2	Mejora de la estructura organizacional de la SUNAT con integración tecnológica	Government agencies (#)	P	0	1	230,986.66	1,049,939.36
			P(a)	0	1	0	1,049,939.61
			A	0	0	0	0
1.3	Modelo de recursos humanos actualizado	Modelo	P	0	1	3,325,249.59	13,394,621.9
			P(a)	0	1	278,462.74	13,394,621.88
			A	0	0	0	0

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

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
2.1	Procesos integrados de tributos internos y aduanas, implementado	Sistema	P	0	1	6,419,932.63	18,333,123.34
			P(a)	0	1	272,440.68	15,096,593.72
			A	0	0	28,150.13	28,150.13
2.2	Control Electrónico del Impuesto General a las Ventas sobre la base del Comprobante de Pago Electrónico, implementado	Sistema	P	0	1	2,139,089.16	3,672,103.06
			P(a)	0	1	39,612.76	3,500,576.23
			A	0	0	3,217.16	3,217.16
2.3	Nuevo Modelo de Relacionamiento con el contribuyente y usuario de comercio exterior, implementado	Modelo	P	0	1	1,572,090.7	4,633,043.76
			P(a)	0	1	92,475.92	3,190,558.07
			A	0	0	0	0
2.4	Tecnologías para la simplificación de procesos de tributos, despacho y control aduanero, implementadas	Informe	P	0	1	4,009,878.96	24,280,356.94
			P(a)	0	1	2,815,241.82	33,286,197.52
			A	0	0	670,617.37	1,346,009.66
2.5	Sistema integrado para la gestión del control aduanero, implementado	Sistema	P	0	1	431,654.18	1,798,559.09
			P(a)	0	1	0	1,798,521.32
			A	0	0	0	0
2.6	Trazabilidad de mercancías en zona aduanera y en el territorio nacional con uso de nuevas tecnologías, implementadas	Sistema	P	0	1	3,047,048.45	11,819,514.81
			P(a)	0	1	92,919.25	7,664,254.14
			A	0	0	0	0

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

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
3.1	Gobierno de la información para la Transformación Digital de la SUNAT	Modelo	P	0	1	95,945.48	846,873.28
			P(a)	0	1	212,365.4	1,086,708.46
			A	0	0	0	0
3.2	Modelo de gestión de riesgos, implementado	Modelo	P	0	1	1,799,414.05	9,298,966.02
			P(a)	0	1	3,939,277.95	9,272,451.69
			A	0	0	89,693.3	123,979.01
3.3	Ciberseguridad en el manejo de la información tributaria y aduanera, implementado	Estrategia	P	0	1	802,140.83	1,811,165.7
			P(a)	0	1	800,608.16	1,597,844.85
			A	0	0	0	0

Other Cost

	Gestión administrativa y auditoría del Proyecto	P			658,787.76	4,705,627
		P(a)			152,925.76	4,294,356.94
		A			60,500.27	94,500.27
	Gestión Técnica del Proyecto	P			526,953.27	3,763,952
		P(a)			540,219.8	4,175,222.06
		A			19,571.06	30,713.92

Total Cost

	Total Cost	P			25,331,677.47	100,682,509
		P(a)			9,236,550.24	100,682,509
		A			871,749.29	1,626,570.15

CHANGES TO THE MATRIX

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Inactive		Internal Processes
	Response actions		
	1.1	Management Strategy	Status
		MITIGATE	ACTIVE
	1.2	Management Strategy	Status
		MITIGATE	ACTIVE
	1.3	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
2	Inactive		Internal Processes
	Response actions		
	2.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
3	Active		Political Environment
	Response actions		
	3.1	Management Strategy	Status
		MITIGATE	ACTIVE
	3.2	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
4	Inactive		Systems
	Response actions		
	4.1	Management Strategy	Status
		MITIGATE	ACTIVE

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
	4.2	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
5	Inactive		Organizational Structure
	Response actions		
	5.1	Management Strategy	Status
		MITIGATE	ACTIVE
	5.2	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
6	Active		Economic and Financial Environment
	Response actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
7	Inactive		Goods, and Services
	Response actions		
	7.0	Management Strategy	Status
		-	
Risk ID	Risk Status		Risk Taxonomy
8	Active		Institutional Environment
	Response actions		
	8.1	Management Strategy	Status
		MITIGATE	ACTIVE

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
9	Active		Internal Processes
	Response actions		
	9.1	Management Strategy	Status
		MITIGATE	ACTIVE
	9.2	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Intra/Inter Coordination
Others - Organizational and Managerial Dimensions
Others - Technical-Sectorial Dimensions
Project Monitoring & Evaluation