

PMR Public Report

Operation Number	PN-L1161	Chief of Operations Validation Date	10/28/21
Year- PMR Cycle	First period Jan-Jun 2021	Division Chief Validation Date	11/01/21
Last Update	10/01/21	Country Representative Validation Date	11/19/21
PMR Validation Stage	Validated by Representative		

Basic Data

Operation Profile

Operation Name	Program to Support the Digital Transformation of the Tax Administration in Panama.	Loan Number	5126/OC-PN
Executing Agency	MINISTERIO DE ECONOMIA Y FINANZAS	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	LARIOS, JOSE I.	Overall Stage	Disbursing (From eligibility until all the Operations are closed)
Operation Type	Loan Operation	Country	Panama
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	REPUBLICA DE PANAMA		

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
PN-L1161	40,000,000	40,000,000	0	0	40,000,000	40,000,000	0	0.00%	40,000,000
Aggregated	40,000,000	40,000,000	0	0	40,000,000	40,000,000	0	0.00%	40,000,000

Expense Categories by Loan Contract (cumulative values)

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RESULTS MATRIX

General Development Objectives

General Development Objectives Nbr. 1: Incremento de la recaudación tributaria como porcentaje del PIB

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
1.0	Recaudación Tributaria (DGI) / PIB	%	8.20	2019	2025	P	9.20
						A	

Details

Means of verification: Informe de gestión de la Dirección de Recaudación de la DGI

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)

General Development Objectives Nbr. 2: Disminución de la relación entre el costo para recaudar y la recaudación realizada

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
2.0	Costo de la DGI / Ingresos tributarios (DGI)	%	4.01	2019	2025	P	3.24
						A	

Details

Means of verification: Informe anual de gestión de la Dirección de Recaudación de la DGI

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. 1: Incremento de la eficacia de la fiscalización y la cobranza

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		2025	EOP 2025
1.0	Monto recaudado como resultado de la fiscalización/ Monto seleccionado para ser fiscalización	%	12.80	2019	P		15.30
					A		

Details

Means of verification: Informe anual de gestión de la Dirección de Fiscalización de la DGI

Pro-Gender	No	Pro-Ethnicity	No
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Indicator		Unit of Measure	Baseline	Baseline Year		2025	EOP 2025
1.1	Monto en cobranza administrativa recuperado (de los últimos 36 meses) / Monto total en cobranza administrativa (de los últimos 36 meses)	%	15.80	2020	P		18.30
					A		

Details

Means of verification: Informe anual de gestión de la Dirección de Recaudación y Cobranza de la DGI

Pro-Gender	No	Pro-Ethnicity	No
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Indicator		Unit of Measure	Baseline	Baseline Year		2025	EOP 2025
1.2	Cantidad de contribuyentes con pago ontime ISRPE/ Total de contribuyentes con previsión de pago del ISRPE	%	23.58	2020	P		36.35
					A		

Details

Means of verification: Informe anual de gestión de la Dirección de Recaudación y Cobranza de la DGI

Pro-Gender	No	Pro-Ethnicity	No
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Indicator		Unit of Measure	Baseline	Baseline Year		2025	EOP 2025
1.3	Cantidad de contribuyentes con pago ontime del ITBMS / Total de contribuyentes con previsión de pago del ITBMS	%	35.80	2020	P		56.41
					A		

Details

Means of verification: Informe anual de gestión de la Dirección de Recaudación y Cobranza de la DGI

Pro-Gender	No	Pro-Ethnicity	No
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Specific Development Objectives Nbr. 2: Reducción de los costos del contribuyente

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Specific Development Objectives

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		2025	EOP 2025
2.0	Cantidad de contribuyentes con declaración on-time del ISRPE / Total de contribuyentes con previsión de declarar	%	59.20	2020	P		68.00
					A		
Details							
Means of verification: Informe anual de gestión de la Dirección de Recaudación y Cobranza de la DGI							
Pro-Gender		No	Pro-Ethnicity		No		
Indicator		Unit of Measure	Baseline	Baseline Year		2025	EOP 2025
2.1	Cantidad de contribuyentes con declaración on-time del ITBMS / Total de contribuyentes con previsión de declarar	%	45.81	2020	P		50.43
					A		
Details							
Means of verification: Informe anual de gestión de la Dirección de Recaudación y Cobranza de la DGI							
Pro-Gender		No	Pro-Ethnicity		No		

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Componente 1: Mejora de la gobernanza y gestión del talento humano

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2025	2021	EOP 2025
1.1	Modelo de la gestión estratégica implementado	modelo	P	0	1	0	1,675,000
			P(a)	0	1	0	1,675,000
			A	0	0	0	0
1.2	Modelo de gestión de RRHH actualizado	modelo	P	0	1	0	3,532,000
			P(a)	0	1	0	3,532,000
			A	0	0	0	0
1.3	Modelo de apoyo a la gestión del control interno y transparencia actualizado	modelo	P	0	1	0	314,000
			P(a)	0	1	0	314,000
			A	0	0	0	0

Component Nbr. 2 Componente 2: Fortalecimiento del control tributario y facilitación del cumplimiento

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2025	2021	EOP 2025
2.1	Modelo de gestión de la cuenta corriente actualizado	modelo	P	0	1	0	3,783,500
			P(a)	0	1	0	3,783,500
			A	0	0	0	0
2.2	Modelo de gestión integral del riesgo tributario implementado	modelo	P	0	1	0	363,000
			P(a)	0	1	0	363,000
			A	0	0	0	0
2.3	Modelo de atención integral al contribuyente implementado	modelo	P	0	1	0	2,052,000
			P(a)	0	1	0	2,052,000
			A	0	0	0	0
2.4	Sistema digital de gestión tributaria modernizado	# of agencies	P	0	1	0	8,264,000
			P(a)	0	1	0	8,264,000
			A	0	0	0	0
2.5	FE implementada	Software	P	0	1	0	990,000
			P(a)	0	1	0	990,000
			A	0	0	0	0

Component Nbr. 3 Componente 3: Fortalecimiento de la gestión tecnológica

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2025	2021	EOP 2025
3.1	Modelo de planificación estratégica y gestión de TI fortalecido	modelo	P	0	1	0	1,679,000
			P(a)	0	1	0	1,679,000
			A	0	0	0	0
3.2	Modelo de gestión de la infraestructura tecnológica actualizado	modelo	P	0	1	0	9,000,000
			P(a)	0	1	0	9,000,000
			A	0	0	0	0
3.3	Modelo de seguridad de la información implementado	modelo	P	0	1	0	3,698,000
			P(a)	0	1	0	3,698,000
			A	0	0	0	0

Other Cost

	Imprevistos	P			0	4,649,500
		P(a)			0	4,649,500
		A			0	0

Total Cost

	Total Cost	P			0	40,000,000
		P(a)			0	40,000,000
		A			0	0

CHANGES TO THE MATRIX

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Active		Institutional Environment
	Response actions		
	1.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
2	Active		Human Resources
	Response actions		
	2.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
3	Active		Planning
	Response actions		
	3.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
4	Active		Governance Framework
	Response actions		
	4.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
5	Active		Human Resources
	Response actions		
	5.1	Management Strategy	Status
		ACCEPT	ACTIVE

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
6	Active		Internal Processes
	Response actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

No information available for this section