

PMR Public Report

Operation Number	PE-L1130	Chief of Operations Validation Date	04/07/22
Year- PMR Cycle	Second period Jan-Dec 2021	Division Chief Validation Date	04/13/22
Last Update	03/25/22	Country Representative Validation Date	05/06/22
PMR Validation Stage	Validated by Representative		

Basic Data

Operation Profile

Operation Name	Projects for Tax and Customs management Consolidation	Loan Number	3214/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		

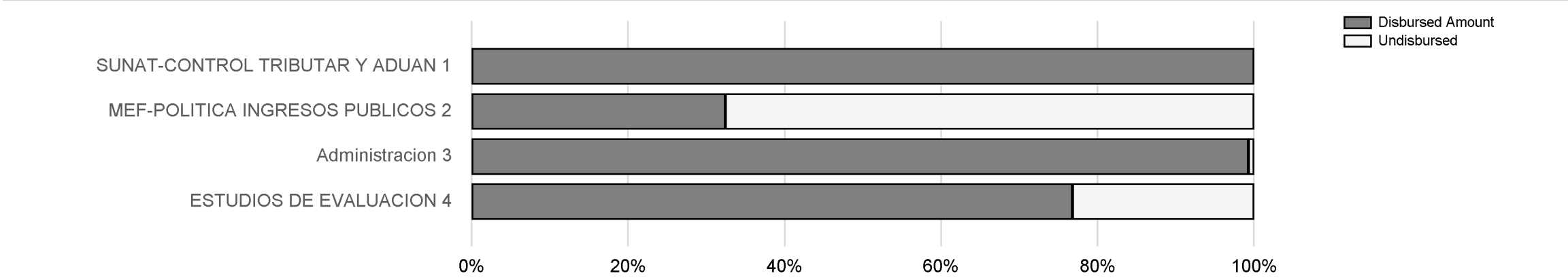
Environmental and Social Safeguards

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

	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-L1130	15,000,000	15,000,000	58,030,000	0	73,030,000	15,000,000	13,618,500	90.79%	1,381,500
Aggregated	15,000,000	15,000,000	58,030,000	0	73,030,000	15,000,000	13,618,500	90.79%	1,381,500

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.

RESULTS MATRIX							
General Development Objectives							
General Development Objectives Nbr. 0: Incrementar los ingresos estructurales del gobierno general, medido como porcentaje del PIB							
Observation:							
Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2022	
0.0	Ingresos estructurales del gobierno general / PIB	%	21.2	2013	2022	P	21.9
						A	-
Details							
Means of Verification: Marco macroeconómico multianual (MMM) - MEF							
Observations: La meta final se actualizará en función del MMM del año 2017							
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. 0: Mejorar la efectividad para controlar el cumplimiento del universo de administrados a nivel nacional y lograr una adecuada gestión de política de ingresos públicos, con énfasis en la recaudación tributaria municipal

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		2020	2021	2022	EOP 2022
0.0	Porcentaje de contribuyentes sobre los cuales se realiza el control de la deuda tributaria	%	30	2012	P	-	-	-	100
					A	-	-	-	-

Details

Means of Verification: Reportes de Intendencia Nacional de Cumplimiento Tributario (INCT)

Observations: El indicador se refiere a contribuyentes de actividad empresarial

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					

Indicator		Unit of Measure	Baseline	Baseline Year		2020	2021	2022	EOP 2022
0.1	Ratio de acciones de fiscalización no conformes (auditorías más verificaciones)	%	69.5	2012	P	-	-	-	74
					A	-	-	-	-

Details

Means of Verification: INCT

Observations: Se espera mejorar este indicador a través de gestión integral de riesgos

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					

Indicator		Unit of Measure	Baseline	Baseline Year		2020	2021	2022	EOP 2022
0.2	Crecimiento porcentual anual del número de intervenciones con incidencia como resultado del control aduanero	%	3.9	2013	P	-	-	-	8
					A	-	-	-	-

Details

Means of Verification: Estadísticas de la Intendencia Nacional de Prevención del Contrabando y Fiscalización Aduanera

Observations: Se espera mejorar este indicador a través del equipamiento aduanero

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					

Indicator		Unit of Measure	Baseline	Baseline Year		2020	2021	2022	EOP 2022
0.3	Reducción de las horas de caída al año del sistema virtual PDT	Horas	12.21	2012	P	-	-	-	2
					A	-	-	-	-

Details

Means of Verification: Reportes de la Intendencia Nacional de Sistemas de Información

Observations: Se espera mejorar este indicador a través de la mejora de la arquitectura informática de SUNAT

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					

	Indicator	Unit of Measure	Baseline	Baseline Year		2020	2021	2022	EOP 2022
0.4	Crecimiento porcentual anual de la recaudación del impuesto predial en ciudades principales tipo A y B	%	11.5	2012	P	-	-	-	12.5
					A	-	-	-	-

Details

Means of Verification: Reportes de Contaduría General de la República - MEF

Observations: Se espera mejorar este indicador a través de la implementación del nuevo SRTM

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

	Indicator	Unit of Measure	Baseline	Baseline Year		2020	2021	2022	EOP 2022
0.5	Porcentaje de expedientes sin respuesta luego de 30 días de recibidos	%	74	2014	P	-	-	-	10
					A	-	-	-	-

Details

Means of Verification: Reportes de gestión de la DGPIP

Observations: Se espera alcanzar las metas de este indicador con las actividades de mejora de la gestión de la DGPIP

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Componente 1: Mejoramiento de la efectividad del control tributario y aduanero del universo de administrados a nivel nacional

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2022	2021	EOP 2022
1.01	Sistema de cuenta única diseñado e implantado	Sistema	P	-	1	-	13,996,798
			P (a)	0.2	0.6	4,879,981	9,261,278
			A	-	0.6	57,825	9,205,681
1.02	Sistema de gestión inductiva (CRM) diseñado e implantado	Sistema	P	-	1	-	6,720,733
			P (a)	-	1	-	1,995,476
			A	-	1	-	1,995,476
1.03	Sistema de gestión de riesgo diseñado e implantado	Sistema	P	-	1	-	6,243,586
			P (a)	-	1	391,068	7,057,157
			A	-	1	376,621	7,057,157
1.04	Modelo de gestión coordinada de fronteras (GCF) diseñado	Modelo	P	-	1	-	2,063,500
			P (a)	-	1	-	-
			A	-	1	-	-
1.05	Equipamiento nuevo no intrusivo adquirido y en funcionamiento	Equipamiento no intrusivo	P	-	62	-	12,455,558
			P (a)	3	61	5,087,860	27,064,884
			A	-	47	3,052,432	15,580,700
1.06	Embarcaciones nuevas para operaciones acuáticas adquirido y en funcionamiento	Embarcaciones para operaciones acuáticas	P	-	5	-	7,419,826
			P (a)	-	1	-	72,231
			A	-	-	-	72,231
1.07	Plataformas de servidores para base de datos y soluciones continuas de alta disponibilidad adquiridos	Plataformas	P	-	2	-	10,800,000
			P (a)	-	2	256,987	13,057,782
			A	-	2	242,126	13,056,281
1.08	Centro de monitoreo predictivo implementado	Centro	P	-	1	-	100,000
			P (a)	0.1	1	1,420,923	9,793,164.07
			A	0.1	1	1,283,060	9,531,290

Component Nbr. 2 Componente 2: Mejoramiento de la gestión de la política de ingresos públicos con énfasis en la recaudación tributaria municipal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2022	2021	EOP 2022
2.01	Nuevo Sistema de Recaudación Tributaria Municipal diseñado e implementado en 50 GLL	# of agencies	P	-	50	-	6,866,560
			P (a)	-	20	2,027,234	8,294,085.45
			A	-	-	556,094	1,285,944.45
2.02	Aplicativo web implementado en ciudades principales tipo A y B	# of agencies	P	-	249	-	1,268,570
			P (a)	-	50	-	-
			A	-	-	-	-
2.03	Propuesta organizacional de la DGPIP implementada	Propuesta organizacional	P	-	1	-	134,000
			P (a)	-	1	-	107,441.41
			A	-	-	-	107,441.41
2.04	Sistema de gestión documentaria de la DGPIP implementado	Sistema de gestión documentaria	P	-	1	-	453,650
			P (a)	-	1	256,361	529,708.41
			A	-	-	103,284	252,745.41
2.05	Funcionarios de la DGPIP capacitados en temas de tributación sectorial	funcionarios capacitados	P	-	280	-	396,100
			P (a)	40	40	169,722	275,015.94
			A	-	-	6,476.32	55,397.94
2.06	Equipos informáticos adquiridos	Equipos informáticos	P	-	35	-	62,500
			P (a)	31	100	148,381	169,432
			A	-	56	-	107,947
2.07	Aplicativo tributario adquirido	Aplicativo tributario	P	-	1	-	251,874
			P (a)	1	2	133,098	130,306
			A	-	1	13,729	56,460
2.08	Bases de datos adquiridas	Bases de datos	P	-	6	-	156,915
			P (a)	2	2	117,685	84,011
			A	-	-	-	-

Component Nbr. 3 Seguimiento y administración de los Proyectos

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2022	2021	EOP 2022
3.01	Unidad Ejecutora SUNAT conformada	Informe	P	-	1	-	85,720
			P (a)	-	1	-	198,088
			A	-	1	-	198,088
3.02	Unidad Ejecutora MEF conformada	Informe	P	-	1	-	78,020
			P (a)	-	1	-	85,587
			A	-	1	-	85,587
3.03	Evaluación intermedia y final SUNAT realizadas	Informe	P	-	2	-	483,000
			P (a)	-	0.5	-	51,370.21
			A	-	0.5	-	20,370.21
3.04	Evaluación intermedia y final MEF realizadas	Informe	P	-	-	-	-
			P (a)	-	2	-	106,634
			A	-	1	-	11,858
3.05	Línea de Base SUNAT	Informe	P	-	-	-	-
			P (a)	-	1	-	10,679
			A	-	1	-	10,679
3.06	Línea de Base MEF	Informe	P	-	-	-	-
			P (a)	-	1	8,056	165,779
			A	-	1	11,558	165,779

Other Cost				
	Administración del Programa SUNAT	P		1,264,000
		P (a)	42,358	1,685,762.67
		A	67,446	1,646,956.67

	Administración del Programa MEF	P		1,590,490
		P (a)	243,576	1,668,000.39
		A	145,993	766,844.39
	Auditoria SUNAT	P		141,600
		P (a)	33,739	154,701.01
		A	34,688	132,536.31
Total Cost				
	Total Cost	P		73,033,000
		P (a)	15,217,029	82,018,573.56
		A	5,951,332.32	61,403,450.79

CHANGES TO THE MATRIX

Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	Aplicativo tributario adquirido	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Aplicativo web implementado en ciudades principales tipo A y B	Modify Output	Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	ESTRELLAC	3/16/2022
	Bases de datos adquiridas	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Centro de monitoreo predictivo implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/21/2022
	Embarcaciones nuevas para operaciones acuáticas adquirido y en funcionamiento	Modify Output	Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	PAMELAG	3/24/2022
	Equipamiento nuevo no intrusivo adquirido y en funcionamiento	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	ESTRELLAC	3/21/2022
	Equipos informáticos adquiridos	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Evaluación intermedia y final MEF realizadas	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/21/2022
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	ESTRELLAC	3/16/2022
			Modify Physical Historical Actual	ESTRELLAC	3/16/2022
	Funcionarios de la DGPIP capacitados en temas de tributación sectorial	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Nuevo Sistema de Recaudación Tributaria Municipal diseñado e implementado en 50 GGLL	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/21/2022
			Modify Financial Historical Actual	ESTRELLAC	3/16/2022
	Plataformas de servidores para base de datos y soluciones continuas de alta disponibilidad adquiridos	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Propuesta organizacional de la DGPIP implementada	Modify Output	Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	PAMELAG	3/24/2022
	Sistema de cuenta única diseñado e implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	ESTRELLAC	3/21/2022
	Sistema de gestión de riesgo diseñado e implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Sistema de gestión documentaria de la DGPIP implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/21/2022
			Modify Financial Historical Actual	ESTRELLAC	3/16/2022

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
2	Inactive		Internal Processes
	Response Actions		
	2.1	Management Strategy	Status
		MITIGATE	COMPLETE
	2.2	Management Strategy	Status
		MITIGATE	INACTIVE
	2.3	Management Strategy	Status
		MITIGATE	INACTIVE

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

Risk ID	Risk Status		Risk Taxonomy
5	Inactive		Institutional Environment
	Response Actions		
	5.1	Management Strategy	Status
		MITIGATE	INACTIVE
	5.2	Management Strategy	Status
		MITIGATE	INACTIVE
	5.3	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
8	Inactive		Internal Processes
	Response Actions		
	8.1	Management Strategy	Status
		MITIGATE	COMPLETE
	8.2	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
10	Inactive		Internal Processes
	Response Actions		
	10.1	Management Strategy	Status
		MITIGATE	COMPLETE
	10.2	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
12	Inactive		Internal Processes
	Response Actions		
	12.1	Management Strategy	Status
		MITIGATE	INACTIVE
	12.2	Management Strategy	Status
		MITIGATE	INACTIVE
	12.3	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
14	Inactive		Institutional Environment
	Response Actions		
	14.1	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
16	Inactive		Internal Processes
	Response Actions		
	16.1	Management Strategy	Status
		MITIGATE	INACTIVE
	16.2	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
18	Inactive		Internal Processes
	Response Actions		
	18.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
19	Inactive		Goods, and Services
	Response Actions		
	19.1	Management Strategy	Status
		MITIGATE	INACTIVE
	19.2	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
21	Inactive		Planning
	Response Actions		
	21.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
24	Active		Organizational Structure
	Response Actions		
	24.1	Management Strategy	Status
		MITIGATE	ACTIVE
	24.2	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Cost and Budgetary Aspects