

PMR Public Report

Operation Number	PE-L1239	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	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		

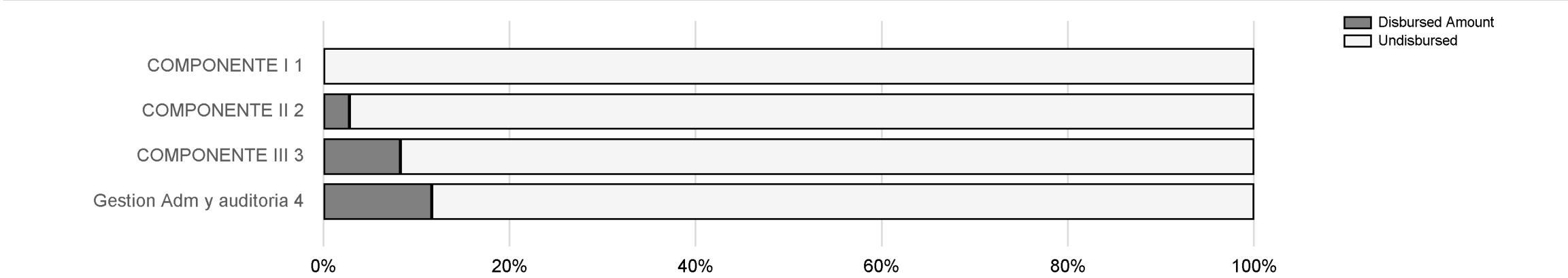
Environmental and Social Safeguards

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

	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-L1239	50,000,000	50,000,000	50,682,509	0	100,682,509	50,000,000	4,472,238	8.94%	45,527,762
Aggregated	50,000,000	50,000,000	50,682,509	0	100,682,509	50,000,000	4,472,238	8.94%	45,527,762

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. 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	EOP 2024	
1.0	Ingresos tributarios /PIB	%	12.9	2017	2024	P	13.9
						A	-
Details							
Means of Verification: Informe de Recaudación Tributaria elaborado por SUNAT.							

**Observations:**

**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. 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	%	4.1	2017	P	-	3.1
					A	-	-

Details

Means of Verification: Informe anual de gestión de la SUNAT.

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator			

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	100.1	2017	P	-	50
					A	-	-

Details

Means of Verification: Reportes de control emitidos por la Oficina de Gestión y Coordinación Aduanera de la SUNAT - Informes

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator			

Indicator		Unit of Measure	Baseline	Baseline Year	2024		EOP 2024
2.1	Ingresos tributarios /Costo de los auditores	%	0.01	2017	P	-	-
					A	-	-

Details

Means of Verification: Informe anual de gestión de la SUNAT.

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator			

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	%	54.4	2019	P	-	57.4
					A	-	-

Details

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

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator			
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RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

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

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

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

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2024	2021	EOP 2024
2.01	Procesos integrados de tributos internos y aduanas, implementado	Sistema	P	-	1	6,419,932.63	18,333,123.34
			P (a)	-	1	272,440.68	11,195,585.13
			A	-	-	38,378.38	38,378.38
2.02	Control Electrónico del Impuesto General a las Ventas sobre la base del Comprobante de Pago Electrónico, implementado	Sistema	P	-	1	2,139,089.16	3,672,103.06
			P (a)	-	1	39,612.76	314,594.59
			A	-	-	14,594.59	14,594.59
2.03	Nuevo Modelo de Relacionamiento con el contribuyente y usuario de comercio exterior, implementado	Modelo	P	-	1	1,572,090.7	4,633,043.76
			P (a)	-	1	92,475.92	4,272,361.07
			A	-	-	-	-
2.04	Tecnologías para la simplificación de procesos de tributos, despacho y control aduanero, implementadas	Informe	P	-	1	4,009,878.96	24,280,356.94
			P (a)	-	1	2,815,241.82	45,625,658.44
			A	-	-	883,725.62	1,559,117.91
2.05	Sistema integrado para la gestión del control aduanero, implementado	Sistema	P	-	1	431,654.18	1,798,559.09
			P (a)	-	1	-	154,553.17
			A	-	-	-	-
2.06	Trazabilidad de mercancías en zona aduanera y en el territorio nacional con uso de nuevas tecnologías, implementadas	Sistema	P	-	1	3,047,048.45	11,819,514.81
			P (a)	-	1	92,919.25	2,973,948.6
			A	-	-	-	-

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

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2024	2021	EOP 2024
3.01	Gobierno de la información para la Transformación Digital de la SUNAT	Modelo	P	-	1	95,945.48	846,873.28
			P (a)	-	1	212,365.4	1,026,380.2
			A	-	-	53,006.36	53,006.36
3.02	Modelo de gestión de riesgos, implementado	Modelo	P	-	1	1,799,414.05	9,298,966.02
			P (a)	-	1	3,939,277.95	7,631,984.75
			A	-	-	4,231,917.15	4,266,202.86
3.03	Ciberseguridad en el manejo de la información tributaria y aduanera, implementado	Estrategia	P	-	1	802,140.83	1,811,165.7
			P (a)	-	1	800,608.16	3,298,640.05
			A	-	-	1,220,715.64	1,220,715.64

Other Cost				
	Gestión administrativa y auditoría del Proyecto	P	658,787.76	4,705,627
		P (a)	152,925.76	4,705,627.01
		A	152,129.31	186,129.31
	Gestión Técnica del Proyecto	P	526,953.27	3,763,952
		P (a)	540,219.8	3,763,951.99
		A	46,590.44	57,733.3
Total Cost				
	Total Cost	P	25,331,677.47	100,682,509
		P (a)	9,236,550.24	100,682,509
		A	6,641,057.49	7,395,878.35

CHANGES TO THE MATRIX

Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	Ciberseguridad en el manejo de la información tributaria y aduanera, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Control Electrónico del Impuesto General a las Ventas sobre la base del Comprobante de Pago Electrónico, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/18/2022
	Gobierno de la información para la Transformación Digital de la SUNAT	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Modelo de gestión de riesgos, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Nuevo Modelo de Relacionamiento con el contribuyente y usuario de comercio exterior, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Procesos integrados de tributos internos y aduanas, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/18/2022
	Sistema integrado para la gestión del control aduanero, implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Tecnologías para la simplificación de procesos de tributos, despacho y control aduanero, implementadas	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ESTRELLAC	3/16/2022
	Trazabilidad de mercancías en zona aduanera y en el territorio nacional con uso de nuevas tecnologías, implementadas	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	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	INACTIVE
	2.2	Management Strategy	Status
		MITIGATE	INACTIVE
	2.3	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
4	Inactive		Internal Processes
	Response Actions		
	4.1	Management Strategy	Status
		MITIGATE	INACTIVE

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

Risk ID	Risk Status		Risk Taxonomy	
8	Inactive		Systems	
	Response Actions			
	8.1	Management Strategy	Status	
		MITIGATE	INACTIVE	
	8.2	Management Strategy	Status	
		MITIGATE	INACTIVE	

Risk ID	Risk Status		Risk Taxonomy
9	Inactive		Organizational Structure
	Response Actions		
	9.1	Management Strategy	Status
		MITIGATE	INACTIVE
	9.2	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
12	Inactive		Economic and Financial Environment
	Response Actions		
	12.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
13	Inactive		Goods, and Services
	Response Actions		
	13.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
16	Active		Institutional Environment
	Response Actions		
	16.1	Management Strategy	Status
		MITIGATE	ACTIVE

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



Risk ID	Risk Status		Risk Taxonomy
19	Active		Goods, and Services
	Response Actions		
	19.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Acquisitions and Procurement - Bidding Stage