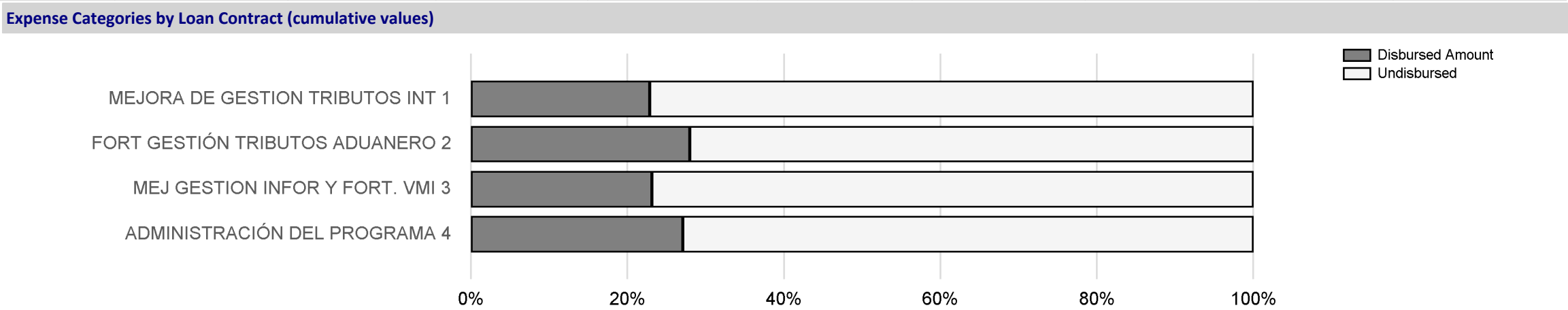


PMR Public Report

Operation Number	ES-L1131	Chief of Operations Validation Date	10/03/22
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date	
Last Update	09/29/22	Country Representative Validation Date	
PMR Validation Stage	Validated by Chief of Operations		

Basic Data			
Operation Profile			
Operation Name	Tax Administration Strenghtening 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									
	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
ES-L1131	30,000,000	30,000,000	0	0	30,000,000	30,000,000	15,000,000	50.00%	15,000,000
Aggregated	30,000,000	30,000,000	0	0	30,000,000	30,000,000	15,000,000	50.00%	15,000,000



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: 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	EOP 2023	
0.0	Recaudacion Tributaria Neta/PBI	%	18	2018	2023	P	19
						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

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: 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		%	3.5	2017	P	3.6	-	3.7
						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									
Evaluation Methodology: -									
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	Percent of GDP collected in taxes (%) ()				
	Indicator		Unit of Measure	Baseline	Baseline Year		2021	2023	EOP 2023
0.1	Recaudación Tributaria ISR / PIB		%	7.1	2017	P	8.1	-	9.1
						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									
Evaluation Methodology: -									
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	Percent of GDP collected in taxes (%) ()				
	Indicator		Unit of Measure	Baseline	Baseline Year		2021	2023	EOP 2023
0.2	Número de RUC activos / número total de RUC registrados		%	22	2018	P	25	-	27
						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									
Evaluation Methodology: -									
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					
	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	2018	P	10	-	20
						A	-	-	-
Details									
Means of Verification: Informe- DGII									
Observations: Línea de base: Número de facturas emitidas de forma electrónica = 0									
Evaluation Methodology: -									
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					

Indicator		Unit of Measure	Baseline	Baseline Year		2021	2023	EOP 2023
0.4	Recaudación Tributaria efectiva por Fiscalización / Ingresos Tributarios	%	1	2017	P	2	-	3
					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)					
Evaluation Methodology: -					
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 1: Objetivo 2: Disminuir los niveles de incumplimiento de los tributos aduaneros gestionados por la DGA

Indicator		Unit of Measure	Baseline	Baseline Year		2021	2023	EOP 2023
1.0	Recaudación Tributaria IVA importación sin petróleo / PIB	%	3.4	2017	P	3.5	-	3.6
					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					
Evaluation Methodology: -					
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	Percent of GDP collected in taxes (%) ()

Indicator		Unit of Measure	Baseline	Baseline Year		2021	2023	EOP 2023
1.1	Declaración Anticipada /Total de Operaciones de exportaciones	%	0	2018	P	20	-	50
					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%.					
Evaluation Methodology: -					
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 2: Objetivo 3: Incrementar la calidad de la información para la toma de decisión

Indicator		Unit of Measure	Baseline	Baseline Year		2021	2023	EOP 2023
2.0	Número de Declaraciones e Informes Tributarios presentados por internet/ Total de Declaraciones e Informes Tributarios	%	20	2018	P	40	-	70
					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)					
Evaluation Methodology: -					
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

	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	2015	P	2	-	3
					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

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Mejora de la Gestión de los Tributos Internos

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2023	2022	EOP 2023
1.01	Sistema Integrado de Consolidación de Información Tributaria implementado y funcionando	Sistema	P	1	1	1,227,278	3,286,647
			P (a)	-	1	707,888	2,948,469.5
			A	-	-	-	780,728.5
1.02	Cuenta Corriente Integrada e implementada y funcionando	Sistema	P	-	1	364,264	760,894
			P (a)	-	1	-	96,739.23
			A	-	1	-	96,739.23
1.03	Piloto de Sistema de Factura Electrónica con Grandes Contribuyentes realizado	Sistema	P	-	1	-	766,200
			P (a)	-	1	-	181,151.72
			A	-	1	-	181,151.72
1.04	Sistema de factura electrónica (FE) implementado y funcionando	# of agencies	P	-	1	987,968	5,536,548
			P (a)	-	1	1,229,559.39	6,373,583.86
			A	-	-	500,333.65	2,058,974.9
1.05	Modelo de fiscalización y control electrónica implementado y funcionando	Modelo	P	1	1	75,000	1,487,570
			P (a)	-	1	150,000	1,008,244.8
			A	-	-	-	558,221.33
1.06	Sistema Integrado de Gestión de Riesgos implementado y funcionando	Sistema	P	-	1	-	150,000
			P (a)	1	1	50,000	50,000
			A	-	-	-	-
1.07	Plan contra la evasión y elusión Fiscal implementado y funcionando	Plan	P	-	1	40,000	1,470,000
			P (a)	-	1	1,629,076	2,799,669.9
			A	-	-	451,135.74	1,030,165.3

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

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2023	2022	EOP 2023
2.01	Modelo integrado de facilitación de comercio en 3 Aduanas implementado y funcionando	Modelo	P	1	1	-	1,743,940
			P (a)	1	1	847,623.44	1,419,026.08
			A	-	-	-	571,402.64
2.02	Plan estratégico de modernización de mediano y largo plazo de las Aduanas diseñado y aprobado	Plan	P	-	1	179,000	831,430
			P (a)	1	1	50,000	506,422
			A	-	-	19,026.54	475,448.54
2.03	Nuevo Sistema Aduanero implementado y conectado con los sistemas de la DGII	Sistema	P	-	1	-	395,899
			P (a)	-	1	50,000	200,000
			A	-	-	-	-
2.04	Modelo de Inspección remota inteligente, implementada en Acajutla	Modelo	P	1	1	188,250	563,250
			P (a)	1	1	12,380.34	92,702.34
			A	-	-	7,978.78	88,300.78
2.05	Canal Azul Implementado y operando en las aduanas de Acajutla y San Bartolo	Modelo	P	-	1	100,000	338,400
			P (a)	-	1	893,261	1,654,768.57
			A	-	-	-	-

Component Nbr. 3 Mejora de la gestión de la información y fortalecimiento estratégico del VMI y sus recursos humanos

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2023	2022	EOP 2023
3.01	Sistema informático integrado (DGII, DGA, DGT) implementado y en funcionamiento	# of agencies	P	-	1	475,600	1,884,260
			P (a)	-	1	3,900	1,488,960
			A	-	-	2,215.37	90,855.37
3.02	Infraestructura Tecnológica adquirida y puesta en funcionamiento para el VMI	Infraestructura	P	1	1	1,775,017	4,611,017
			P (a)	-	1	1,755,403.81	6,777,048
			A	-	-	70,010.84	3,592,513.31
3.03	Portal web único de contribuyentes y usuarios implementado y funcionando	Portal	P	-	1	200,000	1,132,540
			P (a)	1	1	300,000	300,000
			A	-	-	-	-
3.04	Tablero de indicadores (balanced scorecard para el VMI) diseñado e implementado	Software	P	-	1	50,000	400,000
			P (a)	1	1	350,000	350,000
			A	-	-	-	-
3.05	Nuevo Modelo de Inteligencia Tributaria y Aduanera Implementado y funcionando	Modelo	P	1	1	330,000	500,000
			P (a)	-	1	50,000	375,000
			A	-	-	-	-
3.06	Modelo de evaluación Integral del Talento Humano diseñado e implementado	Modelo	P	1	1	75,000	400,000
			P (a)	-	1	126,200	400,000
			A	-	-	19,625.01	19,625.01
3.07	Estudios tributarios y aduaneros elaborados	Estudios	P	2	7	163,368	1,019,441
			P (a)	4	7	116,500	256,250
			A	-	-	-	-

Other Cost				
	Administración del Programa	P	613,030	2,721,964
		P (a)	456,165.02	2,721,964
		A	222,716.29	1,051,109.55
Total Cost				
	Total Cost	P	6,843,775	30,000,000
		P (a)	8,777,957	30,000,000
		A	1,293,042.22	10,595,236.18

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
3	Inactive		Goods, and Services
	Response Actions		
	3.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
6	Inactive		Legal Environment
	Response Actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
9	Inactive		Political Environment
	Response Actions		
	9.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
12	Inactive		Legal Environment
	Response Actions		
	12.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
15	Inactive		Institutional Environment
	Response Actions		
	15.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
18	Inactive		Goods, and Services
	Response Actions		
	18.0	Management Strategy	Status
		-	

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

Risk ID	Risk Status		Risk Taxonomy
24	Inactive		Organizational Structure
	Response Actions		
	24.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
27	Inactive		Institutional Environment
	Response Actions		
	27.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
30	Inactive		Institutional Environment
	Response Actions		
	30.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
33	Inactive		Systems
	Response Actions		
	33.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy		
36	Active		Economic and Financial Environment		
	Response Actions				
	36.1	Management Strategy		Status	
		MITIGATE		ACTIVE	
	36.2	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
38	Inactive		Systems
	Response Actions		
	38.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy		
39	Active		Economic and Financial Environment		
	Response Actions				
	39.1	Management Strategy		Status	
		MITIGATE		ACTIVE	
	39.2	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
40	Active		Internal Processes
	Response Actions		
	40.1	Management Strategy	Status
		MITIGATE	ACTIVE
	40.2	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
41	Active		Economic and Financial Environment
	Response Actions		
	41.1	Management Strategy	Status
		MITIGATE	ACTIVE
	41.2	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
42	Active		Economic and Financial Environment
	Response Actions		
	42.1	Management Strategy	Status
		MITIGATE	ACTIVE
	42.2	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Intra/Inter Coordination
Others - Organizational and Managerial Dimensions