

PMR Public Report

Operation Number	PN-L1161	Chief of Operations Validation Date	11/14/22						
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date							
Last Update	09/30/22	Country Representative Validation Date							
PMR Validation Stage	Validated by Chief of Operations								
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									
	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
PN-L1161	40,000,000	40,000,000	0	0	40,000,000	40,000,000	-	0.00%	40,000,000
Aggregated	40,000,000	40,000,000	0	0	40,000,000	40,000,000	-	0.00%	40,000,000
Expense Categories by Loan Contract (cumulative values)									

No Data Available

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: Incremento de la recaudación tributaria como porcentaje del PIB

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
1.0	Recaudación Tributaria (DGI) / PIB	%	8.2	2019	2025	P	9.2
						A	-

Details

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

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			

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	EOP 2025	
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

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			

RESULTS MATRIX

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	%	12.8	2019	P	-	15.3
					A	-	-

Details

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

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

	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)	%	15.8	2020	P	-	18.3
					A	-	-

Details

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

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

	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

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

	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	%	35.8	2020	P	-	56.41
					A	-	-

Details

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

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 2: Reducción de los costos del contribuyente

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	%	59.2	2020	P	-	68
					A	-	-

Details

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

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

	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

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

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

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2025	2022	EOP 2025
1.01	Modelo de la gestión estratégica implementado	Modelo	P	-	1	205,000	1,675,000
			P (a)	-	1	-	1,675,000
			A	-	-	-	-
1.02	Modelo de gestión de RRHH actualizado	Modelo	P	-	1	200,000	3,532,000
			P (a)	-	1	-	3,532,000
			A	-	-	-	-
1.03	Modelo de apoyo a la gestión del control interno y transparencia actualizado	Modelo	P	-	1	100,000	314,000
			P (a)	-	1	-	314,000
			A	-	-	-	-

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

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2025	2022	EOP 2025
2.01	Modelo de gestión de la cuenta corriente actualizado	Modelo	P	-	1	933,500	3,783,500
			P (a)	-	1	250,000	3,783,500
			A	-	-	-	-
2.02	Modelo de gestión integral del riesgo tributario implementado	Modelo	P	-	1	218,000	363,000
			P (a)	-	1	109,000	363,000
			A	-	-	-	-
2.03	Modelo de atención integral al contribuyente implementado	Modelo	P	-	1	322,000	2,052,000
			P (a)	-	1	200,000	2,052,000
			A	-	-	-	-
2.04	Sistema digital de gestión tributaria modernizado	# of agencies	P	-	1	381,000	8,264,000
			P (a)	-	1	381,000	8,264,000
			A	-	-	-	-
2.05	FE implementada	Software	P	-	1	430,000	990,000
			P (a)	-	1	200,000	990,000
			A	-	-	-	-

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

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2025	2022	EOP 2025
3.01	Modelo de planificación estratégica y gestión de TI fortalecido	Modelo	P	-	1	425,000	1,679,000
			P (a)	-	1	84,600	1,679,000
			A	-	-	-	-
3.02	Modelo de gestión de la infraestructura tecnológica actualizado	Modelo	P	-	1	3,186,200	9,000,000
			P (a)	-	1	-	9,000,000
			A	-	-	10,165	10,165
3.03	Modelo de seguridad de la información implementado	Modelo	P	-	1	375,400	3,698,000
			P (a)	-	1	75,400	3,698,000
			A	-	-	-	-

Other Cost				
	Imprevistos	P	240,500	4,649,500
		P (a)	240,500	4,649,500
		A	35,108.2	35,108.2
Total Cost				
	Total Cost	P	7,016,600	40,000,000
		P (a)	1,540,500	40,000,000
		A	45,273.2	45,273.2

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
3	Active		Institutional Environment
	Response Actions		
	3.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
6	Active		Human Resources
	Response Actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
9	Active		Planning
	Response Actions		
	9.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
12	Inactive		Governance Framework
	Response Actions		
	12.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
15	Active		Human Resources
	Response Actions		
	15.1	Management Strategy	Status
		ACCEPT	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
18	Active		Internal Processes
	Response Actions		
	18.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
19	Active		Institutional Environment
	Response Actions		
	19.1	Management Strategy	Status
		ACCEPT	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Intra/Inter Coordination