PMR Public Report

Operation Number	PN-L1161	**Chief of Operations Validation Date**	04/19/23
Year- PMR Cycle	Second period Jan-Dec 2022	**Division Chief Validation Date**	04/24/23
Last Update	04/12/23	**Country Representative Validation Date**	04/26/23
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		

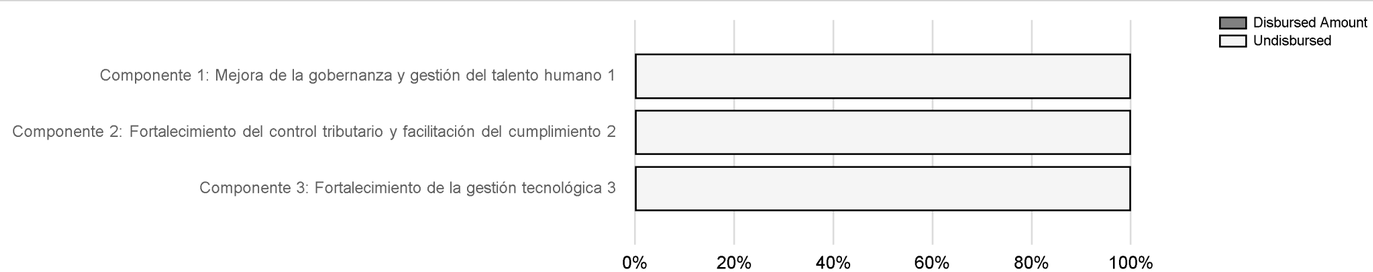
Environmental and Social Safeguards

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

	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	1,500,000	3.75%	38,500,000
Aggregated	**40,000,000**	**40,000,000**	**0**	**0**	**40,000,000**	**40,000,000**	**1,500,000**	**3.75%**	**38,500,000**

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: 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	3,533,500
			A	-	-	-	-
2.02	Modelo de gestión integral del riesgo tributario implementado	Modelo	P	-	1	218,000	363,000
			P (a)	-	1	109,000	254,000
			A	-	-	-	-
2.03	Modelo de atención integral al contribuyente implementado	Modelo	P	-	1	322,000	2,052,000
			P (a)	-	1	200,000	1,852,000
			A	-	-	-	-
2.04	Sistema digital de gestión tributaria modernizado	# of agencies	P	-	1	381,000	8,264,000
			P (a)	-	1	381,000	7,883,000
			A	-	-	-	-
2.05	FE implementada	Software	P	-	1	430,000	990,000
			P (a)	-	1	200,000	790,000
			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	1,594,400
			A	-	-	-	-
3.02	Modelo de gestión de la infraestructura tecnológica actualizado	Modelo	P	-	1	3,186,200	9,000,000
			P (a)	-	1	-	10,505,391.8
			A	-	-	-	-
3.03	Modelo de seguridad de la información implementado	Modelo	P	-	1	375,400	3,698,000
			P (a)	-	1	75,400	3,622,600
			A	-	-	-	-

Other Cost				
	Imprevistos	P	240,500	4,649,500
		P (a)	240,500	4,444,108.2
		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	35,108.2	35,108.2

CHANGES TO THE MATRIX

Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	FE implementada	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	AWEV	4/3/2023
	Modelo de atención integral al contribuyente implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	AWEV	4/3/2023
	Modelo de gestión de la cuenta corriente actualizado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	AWEV	4/3/2023
	Modelo de gestión de la infraestructura tecnológica actualizado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	AWEV	4/3/2023
	Modelo de gestión integral del riesgo tributario implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	AWEV	4/3/2023
	Modelo de planificación estratégica y gestión de TI fortalecido	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	AWEV	4/3/2023
	Modelo de seguridad de la información implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	AWEV	4/3/2023
	Sistema digital de gestión tributaria modernizado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	AWEV	4/3/2023

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status	Risk Taxonomy
1	Inactive	Human Resources

Response Actions	Management Strategy	Status
1.01	ACCEPT	ACTIVE

Risk ID	Risk Status	Risk Taxonomy
2	Inactive	Planning

Response Actions	Management Strategy	Status
2.01	MITIGATE	ACTIVE

Risk ID	Risk Status	Risk Taxonomy
3	Active	Human Resources

Response Actions	Management Strategy	Status
3.01	MITIGATE	ACTIVE

Risk ID	Risk Status	Risk Taxonomy
4	Active	Internal Processes

Response Actions	Management Strategy	Status
4.01	MITIGATE	ACTIVE

Risk ID	Risk Status	Risk Taxonomy
5	Active	Institutional Environment

Response Actions	Management Strategy	Status
5.01	MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
6	Inactive		Governance Framework
	Response Actions		
		Management Strategy	Status
	6.01	MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
7	Active		Institutional Environment
	Response Actions		
		Management Strategy	Status
	7.01	ACCEPT	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Intra/Inter Coordination