



Operation Number: **PR-L1027**  
Year- PMR Cycle: **Second period Jan-Dec 2014**  
Last Update: **3/27/2015**  
PMR Validation Stage: **Validated by Representative**

Chief of Operations validation date: **03/31/2015**  
Division Chief validation date: **04/29/2015**  
Country Representative validation date: **04/29/2015**

Inter-American Development Bank - IDB  
Office of Strategic Planning and Development Effectiveness

## Operation Profile

### Basic Data

|                        |  |                                   |   |
|------------------------|--|-----------------------------------|---|
| Operation name:        | Fiscal Management Strengthening and Modernizacion Program II | Loan Number:                      | 2014/BL-PR  |
| Executing Agency (EA): | MINISTERIO DE HACIENDA                                       |                                   |   |
| Team Leader:           | Camblor,Roberto Andres                                       | Sector/Subsector:                 | FISCAL POLICY FOR SUSTAINABILITY AND GROWTH                   |
| Operation Type:        | Loan Operation   | Overall Stage:                    | Disbursing (From eligibility until all the loans are closed). |
| Lending Instrument:    | Investment Loan  | Country:                          | PARAGUAY  |
| Borrower:              | REPUBLICA DE PARAGUAY  |                                   |   |
|                        |  | Convergence related Operation(s): |   |

### Total Cost and Source

|          | Original IDB   | Current Active IDB | Local Counterpart | Co-Financing/Country | Total operation cost - Original Estimate |
|----------|----------------|--------------------|-------------------|----------------------|--|
| PR-L1027 | \$9,500,000.00 | \$9,500,000.00     | \$6,500,000.00    | \$0.00               | \$16,000,000.00                          |

### Available Funds (US\$)

|          | Current IDB    | Disb. Amount to Date | % Disbursed | Undisbursed Balance |
|----------|----------------|----------------------|-------------|---------------------|
| PR-L1027 | \$9,500,000.00 | \$3,320,006.97       | 34.95%      | \$6,179,993.03      |

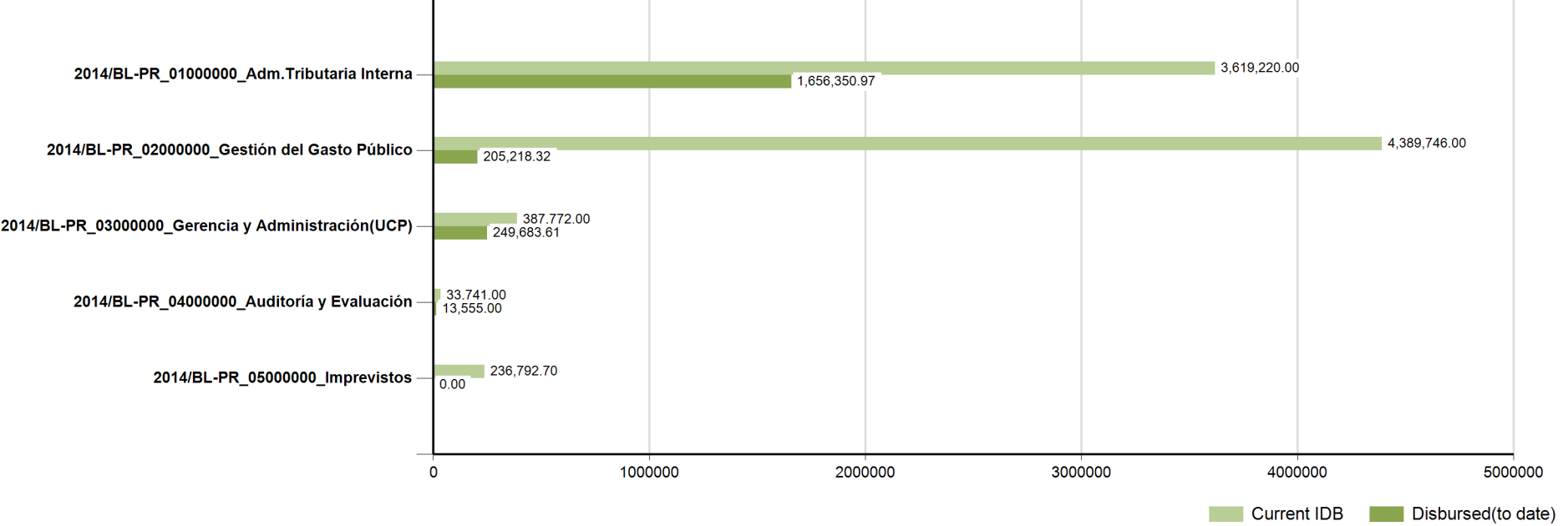
### Environmental and Social Safeguards

| Main Operation                            |   |
|---|---|
| Impacts Category:                         | C |
| Safeguard Performance Rating:             |   |
| Safeguard Performance Rating - Rationale: |   |

### Reformulation Information

| Main Operation  |    |
|---|----|
| Was/Were the objective(s) of this operation reformulated? | NO |
| Date of approval:   |    |

Expense Categories by Loan Contract (cumulative values)





| Indicators   | Flags* | Unit of Measure | Baseline  | Baseline Year | Means of verification                        | Observations   | EOP  |           |
|--|--------|-----------------|-----------|---------------|--|--|------|-----------|
|  |        |                 |           |               |  |  | P    |           |
| 2.1 Ejecucion Promedio Anual de Proyectos de Inversión Pública respecto de lo planeado |        | %               | 50.00     | 2008          | Evaluación Final Independiente del Programa. | Se tomará la información de las previsiones presupuestarias de los Planes Financieros (estimado que cada ejecutor planea gastar)                   | P(a) | 60.00     |
|  |        |                 |           |               |  |  | A    |           |
|  |        |                 |           |               |  |  |      |           |
| 2.2 Beneficiarios de Jubilaciones y Pensiones depuados                                 |        | Beneficiarios   | 37,600.00 | 2008          | Evaluación Final Independiente del Programa. | La depuración de la base de datos se mide a través de la reducción del número de beneficiarios, sin considerar el ingreso de nuevos beneficiarios. | P    | 35,700.00 |
|  |        |                 |           |               |  |  | P(a) | 35,700.00 |
|  |        |                 |           |               |  |  | A    |           |

Outputs: Annual Physical and Financial Progress

| Componente 1 - Fortalecimiento de la Administración Tributaria Interna  |                 | Physical Progress |        |        | Financial Progress |            |              |
|---|-----------------|-------------------|--------|--------|--------------------|------------|--------------|
| Outputs   | Unit of Measure | 2014              |        | EOP    | 2014               |            | EOP          |
| Normativa tributaria impulsada.   | Normas emitidas | P                 |        | 6.00   | P                  | 101,500.00 | 659,163.00   |
|   |                 | P(a)              |        | 7.00   | P(a)               | 24,000.00  | 629,583.00   |
|   |                 | A                 |        | 7.00   | A                  | 2,583.00   | 316,969.00   |
| Estructura orgánica de la Subsecretaría de Estado de Tributación (SET) modernizada  | Estructura      | P                 | 1.00   | 1.00   | P                  | 9,090.00   | 957,869.00   |
|   |                 | P(a)              |        | 1.00   | P(a)               | 130,590.00 | 937,377.00   |
|   |                 | A                 |        | 0.00   | A                  | 238,771.00 | 277,852.00   |
| Data Center alternativo de la SET en operación.   | Data Center     | P                 |        | 1.00   | P                  |            | 449,999.00   |
|   |                 | P(a)              |        | 0.00   | P(a)               |            | 380,664.00   |
|   |                 | A                 |        | 0.00   | A                  | 101,450.00 | 380,664.00   |
| Equipos TICs adquiridos (servidores, lote de PC's).   | Equipos         | P                 |        | 2.00   | P                  |            | 799,104.00   |
|   |                 | P(a)              | 2.00   | 5.00   | P(a)               | 300,000.00 | 545,237.00   |
|   |                 | A                 | 1.00   | 5.00   | A                  | 0.00       | 52,341.00    |
| Sistemas tecnológicos fortalecidos.   | Sistemas        | P                 |        | 8.00   | P                  |            | 1,343,482.00 |
|   |                 | P(a)              |        | 10.00  | P(a)               | 100,000.00 | 1,113,462.00 |
|   |                 | A                 |        | 10.00  | A                  | 92,166.00  | 1,113,462.00 |
| Funcionarios de la SET capacitados y certificados en aspectos tributarios.  | Funcionarios    | P                 | 50.00  | 381.00 | P                  | 55,000.00  | 150,000.00   |
|   |                 | P(a)              | 419.00 | 31.00  | P(a)               | 70,000.00  | 80,000.00    |
|   |                 | A                 | 0.00   | 31.00  | A                  | 0.00       | 0.00         |
| Agentes del sector privado capacitados y certificados en aspectos tributarios.  | Agentes         | P                 | 25.00  | 150.00 | P                  |            | 190,146.00   |
|   |                 | P(a)              |        | 307.00 | P(a)               | 0.00       | 285,276.00   |
|   |                 | A                 |        | 307.00 | A                  | 17,165.00  | 224,950.00   |
| Campaña de concientización tributaria realizada.  | Campañas        | P                 |        | 2.00   | P                  | 218,750.00 | 2,192,050.00 |
|   |                 | P(a)              |        | 2.00   | P(a)               | 0.00       | 1,967,319.00 |
|   |                 | A                 | 1.00   | 2.00   | A                  | 386,001.00 | 1,258,275.00 |
| Componente 2 - Fortalecimiento de la Gestión del Gasto Público  |                 | Physical Progress |        |        | Financial Progress |            |              |
| Outputs   | Unit of Measure | 2014              |        | EOP    | 2014               |            | EOP          |
| Nuevo Sistema Integrado de Administración Financiera (SIAF) implementado.   | Sistemas        | P                 |        | 2.00   | P                  | 813,500.00 | 3,600,541.00 |
|   |                 | P(a)              |        | 2.00   | P(a)               | 413,000.00 | 3,183,141.00 |
|   |                 | A                 |        | 1.00   | A                  | 0.00       | 341,569.00   |
| Sistema Integrado de Administración de Bienes y Servicios (SIAByS) en operación 12 entidades de la AC (diseño conceptual + procedimientos+ capacitación). | Sistemas        | P                 |        | 1.00   | P                  | 263,000.00 | 1,088,754.00 |
|   |                 | P(a)              | 1.00   | 0.00   | P(a)               | 250,000.00 | 883,190.03   |
|   |                 | A                 |        | 0.00   | A                  | 43,423.03  | 150,464.03   |
| Sistema Integrado de Administración de Recursos Humanos (SINARH) en operación plena.  | Sistemas        | P                 |        | 1.00   | P                  | 250,000.00 | 996,000.00   |
|   |                 | P(a)              | 1.00   | 0.00   | P(a)               | 0.00       | 996,000.00   |
|   |                 | A                 |        | 0.00   | A                  | 0.00       | 0.00         |
| Sistema de Gestión de Jubilaciones y Pensiones (JUPE) fortalecido.  | Sistema         | P                 |        | 1.00   | P                  | 108,000.00 | 700,800.00   |
|   |                 | P(a)              |        | 1.00   | P(a)               | 342,000.00 | 344,623.00   |
|   |                 | A                 |        | 0.00   | A                  | 15,129.00  | 26,122.00    |
| Sistema de Gestión de Crédito, Deuda e Inversión Pública (SICAP) modernizado.   | Sistema         | P                 |        | 1.00   | P                  | 294,500.00 | 1,182,400.00 |
|   |                 | P(a)              |        | 0.00   | P(a)               | 280,525.00 | 483,092.00   |
|   |                 | A                 |        | 0.00   | A                  | 5,925.00   | 108,007.00   |
| Componente 3 - Gerencia del Proyecto  |                 |                   |        |        |                    |            |              |

| Other Cost   |      | 2014           | Cost            |
|--|------|----------------|-----------------|
| Administración, Auditoría, Evaluación e Imprevistos. | P    | \$313,875.00   | \$1,741,500.00  |
|  | P(a) | \$313,875.00   | \$1,429,705.00  |
|  | A    | \$189,880.00   | \$1,115,830.00  |
| Total Cost   |      | 2014           | Total Cost      |
|  | P    | \$2,427,215.00 | \$16,051,808.00 |
|  | P(a) | \$2,223,990.00 | \$8,147,320.03  |
|  | A    | \$1,092,493.03 | \$5,366,505.03  |

Changes to the Matrix

No information related to this operation.

Please note that the Overall Stage represents the stage of the operation at the time of this report’s publication, which might not necessarily match the stage of the operation during the PMR Cycle to which the report pertains.