

PMR Operational Report

Operation Number	PR-L1150	Chief of Operations Validation Date	10/19/20
Year- PMR Cycle	First period Jan-Jun 2020	Division Chief Validation Date	
Last Update	10/12/20	Country Representative Validation Date	
PMR Validation Stage	Validated by Chief of Operations		

Basic Data

Operation Profile

Operation Name	Investments in Public Finances for Sustainable Development	Loan Number	4671/OC-PR
Executing Agency	MINISTERIO DE HACIENDA	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	RADICS, GUSTAVO AXEL	Overall Stage	Signed/Pending Ratification
Operation Type	Loan Operation	Country	Paraguay
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	REPUBLICA DE PARAGUAY		

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

Item	Total Cost and Source					Available Funds (US\$)			
	Original IDB	Current IDB	Local Counterpart	Co-Financing / Country	Total Original Cost	Current IDB	Disb. Amount to Date	% Disb	Undisbursed Amount
PR-L1150	25,000,000	25,000,000	1,340,000	0	26,340,000	25,000,000	0	0.00%	25,000,000
Aggregated	25,000,000	25,000,000	1,340,000	0	26,340,000	25,000,000	0	0.00%	25,000,000

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.

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IMPACTS

Impact Nbr. 1: Incremento de la presión tributaria

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2027
1.0	Recaudación tributaria/PIB	% (guaraníes / guaraníes)	9.90	2017	P	11.00
					P(a)	
					A	
Details						
Means of verification: Estadísticas SET						
Observations: SIFEN contribuirá a mejorar recaudación						
Pro-Gender		No	Pro-Ethnicity		No	

Impact Nbr. 2: Mayor asignación presupuestaria a gastos prioritarios

Observation:

Observation:						
Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2027
2.1	Gasto social/gasto total ejecutado	% (guaraníes / guaraníes)	54.00	2017	P	56.00
					P(a)	
					A	
Details						
Means of verification: Informe SITUFIN MH						
Observations: Mejora la asignación a gastos prioritarios						
Pro-Gender		Yes		Pro-Ethnicity		No

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2027
2.2	Gasto de inversión/gasto total ejecutado	% (guaraníes / guaraníes)	16.00	2017	P	20.00
					P(a)	
					A	
Details						
Means of verification: Informe SITUFIN MH						
Observations: Mejora la asignación a gastos prioritarios						
Pro-Gender		No	Pro-Ethnicity		No	

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OUTCOMES

Outcome Nbr. 1: Mejora de la eficiencia recaudatoria de la SET

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2027
1.1	Costos administrativos de cumplimiento / Recaudación SET	% (guaraníes / guaraníes)	0.50	2017	P	0.30
					P(a)	
					A	
Details						

Means of verification: Informe SET de evolución indicador

Observations: Costos para la SET y contribuyentes de factura en papel

Pro-Gender	No	Pro-Ethnicity	No
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Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2027
1.2	Controles con determinaciones / Total de controles realizados	% (controles / controles)	88.00	2017	P	93.00
					P(a)	
					A	
Details						

Means of verification: Informe SET de evolución indicador

Observations: Mejora de la efectividad de controles con FE

Pro-Gender	No	Pro-Ethnicity	No
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Outcome Nbr. 2: Mejor ejecución presupuestaria de gastos prioritarios

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2027
2.1	Gasto social ejecutado/presupuestado	% (guaraníes / guaraníes)	80.00	2017	P	90.00
					P(a)	
					A	
Details						

Means of verification: Informe DGP ejecución presupuesto

Observations: Mejora la ejecución en gastos prioritarios

Pro-Gender	No	Pro-Ethnicity	No
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Indicator	Unit of	Baseline	Baseline		EOP 2027
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OUTCOMES

		Measure		Year		
2.1	Inversión pública ejecutada/presupuestada	% (guaraníes / guaraníes)	69.00	2017	P	85.00
					P(a)	
					A	
Details						
Means of verification: Informe DGP ejecución presupuesto						
Observations: Mejora la ejecución en gastos prioritarios						
Pro-Gender		No	Pro-Ethnicity		No	

Outcome Nbr. 3: Mejor ejecución presupuestaria de la inversión pública municipal

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2027
3.1	Inversión pública municipal ejecutada/presupuestada	% (guaraníes / guaraníes)	58.00	2017	P	80.00
					P(a)	
					A	
Details						
Means of verification: Informe UDM ejecución presupuesto municipal						
Observations: Abarca los 40 municipios piloto del SIARE municipal						
Pro-Gender		No	Pro-Ethnicity		No	

Outcome Nbr. 4: Mejora de la gestión financiera pública

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2027
4.1	Presupuesto con enfoque de resultados que incluya la perspectiva de género/Presupuesto total	% (guaraníes / guaraníes)	0.00	2018	P	35.00
					P(a)	
					A	
Details						
Means of verification: Informe de la DGP evolución cobertura PPR						
Observations: Cobertura del presupuesto con programas presupuestales						
Pro-Gender		Yes		Pro-Ethnicity		No

	Indicator	Unit of Measure	Baseline	Baseline Year		EOP 2027
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OUTCOMES

4.2	Valor adjudicado/valor de mercado en compras públicas	% (guaraníes / guaraníes)	34.00	2018	P	28.00
					P(a)	
					A	
Details						
Means of verification: Informe DNCP						
Observations: Valor adjudicado / valor mercado						
Pro-Gender		No	Pro-Ethnicity		No	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Implementación de la facturación electrónica

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2027	2020	EOP 2027
1.1	SIFEN implementado	# of agencies	P	0	2	258,132	5,199,628
			P(a)	0	2	258,132	5,199,628
			A		0		0
1.2	Sistema integrado de gestión de riesgos tributarios implementado	Sistema	P	0	2	0	1,290,373
			P(a)	0	2	0	1,290,373
			A		0		0
1.3	Modelo de fiscalización sectorial y auditoría informática implementado	Modelo	P	0	2	29,000	290,000
			P(a)	0	2	29,000	290,000
			A		0		0
1.4	Modelo de depto. Medianos contribuyentes adecuado al SIFEN implementado	Modelo	P	0	2	38,400	204,000
			P(a)	0	2	38,400	204,000
			A		0		0
1.5	Modelo tributación internacional implementado	Modelo	P	0	1	67,200	336,000
			P(a)	0	1	67,200	336,000
			A		0		0

Component Nbr. 2 Fortalecimiento del SIARE

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2027	2020	EOP 2027
2.1	SIARE implementado	Sistema	P	0	1	303,721	3,259,805
			P(a)	0	1	303,721	3,259,805
			A		0		0
2.2	Sistema de información gerencial implementado	Sistema	P	0	2	0	288,000
			P(a)	0	2	0	288,000
			A		0		0
2.3	Base de datos JUPE implementada	Base de Datos	P	0	1	0	308,695
			P(a)	0	1	0	308,695
			A		0		0
2.4	Sitio de alta disponibilidad implementado (CPD)	Sitio	P	0	1	0	3,473,499
			P(a)	0	1	0	3,473,499
			A		0		0

Component Nbr. 3 Implementación del SIARE municipal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2027	2020	EOP 2027
3.1	SIARE municipal desarrollado	Sistema	P	0	1	79,037	2,380,744
			P(a)	0	1	79,037	2,380,744
			A		0		0
3.2	SIARE municipal implementado	# of agencies	P	0	40	14,400	1,038,080
			P(a)	0	40	14,400	1,038,080
			A		0		0
3.3	Modelo de modernización de UDM implementado	Modelo	P	0	2	76,000	681,176
			P(a)	0	2	76,000	681,176
			A		0		0

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 4 Mejora de la GFP

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2027	2020	EOP 2027
4.1	1 Informes de programas presupuestales formulados con enfoque de resultados e inclusión de la perspectiva de género	Informe	P	0	35	73,500	1,856,010
			P(a)	0	35	73,500	1,856,010
			A		0		0
4.2	SICP transaccional implementado	# of agencies	P	0	1	115,627	1,480,720
			P(a)	0	1	115,627	1,480,720
			A		0		0
4.3	Modelo de NICSP implementado	Modelo	P	0	1	162,327	1,623,270
			P(a)	0	1	162,327	1,623,270
			A		0		0

Other Cost

	Administración del proyecto	P			471,780	2,630,000
		P(a)			471,780	2,630,000
		A				

Total Cost

	Total Cost	P			1,689,124	26,340,000
		P(a)			1,689,124	26,340,000
		A				0

CHANGES TO THE MATRIX

No information available for this section

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IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Legal aspects and public processes
Stakeholder Priorities