

PMR Public Report

Operation Number	PR-L1150	Chief of Operations Validation Date	04/14/21
Year- PMR Cycle	Second period Jan-Dec 2020	Division Chief Validation Date	04/16/21
Last Update	03/24/21	Country Representative Validation Date	04/28/21
PMR Validation Stage	Validated by Representative		

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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RESULTS MATRIX

General Development Objectives

General Development Objectives Nbr. 1: Incremento de la presión tributaria

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
1.0	Recaudación tributaria/PIB	% (guaraníes / guaraníes)	9.90	2017	-	P	11.00
						A	

Details

Means of verification: Estadísticas SET

Observations: SIFEN contribuirá a mejorar recaudación

Pro-Gender	No	Pro-Ethnicity	No
The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO)			
	No		

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RESULTS MATRIX

General Development Objectives

General Development Objectives Nbr. 2: Mayor asignación presupuestaria a gastos prioritarios

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
2.1	Gasto social/gasto total ejecutado	% (guaraníes / guaraníes)	54.00	2017	-	P	56.00
						A	

Details

Means of verification: Informe SITUFIN MH

Observations: Mejora la asignación a gastos prioritarios

Pro-Gender Yes **Pro-Ethnicity** No

The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO) No

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
2.2	Gasto de inversión/gasto total ejecutado	% (guaraníes / guaraníes)	16.00	2017	-	P	20.00
						A	

Details

Means of verification: Informe SITUFIN MH

Observations: Mejora la asignación a gastos prioritarios

Pro-Gender No **Pro-Ethnicity** No

The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO) No

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Specific Development Objectives

Specific Development Objectives 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
					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	

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
					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	

Specific Development Objectives 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
					A	
Details						
Means of verification: Informe DGP ejecución presupuesto						
Observations: Mejora la ejecución en gastos prioritarios						
Pro-Gender		No	Pro-Ethnicity		No	

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2027
2.1	Inversión pública ejecutada/presupuestada	% (guaraníes / guaraníes)	69.00	2017	P	85.00
					A	

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Specific Development Objectives

Details					
Means of verification: Informe DGP ejecución presupuesto					
Observations: Mejora la ejecución en gastos prioritarios					
Pro-Gender	No	Pro-Ethnicity	No		

Specific Development Objectives 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
					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	

Specific Development Objectives 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
					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
4.2	Valor adjudicado/valor de mercado en compras públicas	% (guaraníes / guaraníes)	34.00	2018	P	28.00
					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	4,941,496
			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	261,000
			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	165,600
			A		0		0
1.5	Modelo tributación internacional implementado	Modelo	P	0	1	67,200	336,000
			P(a)	0	1	67,200	268,800
			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	2,956,084
			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	2,301,707
			A		0		0
3.2	SIARE municipal implementado	# of agencies	P	0	40	14,400	1,038,080
			P(a)	0	40	14,400	1,023,680
			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	605,176
			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	1,782,510
			A		0		0
4.2	SICP transaccional implementado	# of agencies	P	0	1	115,627	1,480,720
			P(a)	0	1	115,627	1,365,093
			A		0		0
4.3	Modelo de NICSP implementado	Modelo	P	0	1	162,327	1,623,270
			P(a)	0	1	162,327	1,460,943
			A		0		0

Other Cost

	Administración del proyecto	P			471,780	2,630,000
		P(a)			471,780	2,158,220
		A				0

Total Cost

	Total Cost	P			1,689,124	26,340,000
		P(a)			1,689,124	24,650,876
		A				0

CHANGES TO THE MATRIX

No information available for this section

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IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories