

# PMR Public Report

<b>Operation Number</b>	PR-L1150	<b>Chief of Operations Validation Date</b>	10/05/21
<b>Year- PMR Cycle</b>	First period Jan-Jun 2021	<b>Division Chief Validation Date</b>	10/21/21
<b>Last Update</b>	09/30/21	<b>Country Representative Validation Date</b>	11/05/21
<b>PMR Validation Stage</b>	Validated by Representative		

## Basic Data

### Operation Profile

<b>Operation Name</b>	Investments in Public Finances for Sustainable Development	<b>Loan Number</b>	4671/OC-PR
<b>Executing Agency</b>	MINISTERIO DE HACIENDA	<b>Sector/Subsector</b>	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
<b>Team Leader</b>	RADICS, GUSTAVO AXEL	<b>Overall Stage</b>	Disbursing (From eligibility until all the Operations are closed)
<b>Operation Type</b>	Loan Operation	<b>Country</b>	Paraguay
<b>Lending Instrument</b>	Investment Loan	<b>Convergence related Operation(s)</b>	
<b>Borrower</b>	REPUBLICA DE PARAGUAY		

## Environmental and Social Safeguards

<b>Impacts Category</b>	C	<b>Was/Were the objective(s) of this operation reformulated?</b>	NO
<b>Safeguard Performance Rating</b>		<b>Date of approval</b>	
<b>Safeguard Performance Rating - Rationale</b>			

## 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	2027	P	11.00
						A	0.00

#### Details

**Means of verification:** Estadísticas SET

**Observations:** SIFEN contribuirá a mejorar recaudación

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

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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	2027	P	56.00
						A	0.00

#### 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	2027	P	20.00
						A	0.00

#### 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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### RESULTS MATRIX

#### 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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### RESULTS MATRIX

#### Specific Development Objectives

Details					
<b>Means of verification:</b> Informe DGP ejecución presupuesto					
<b>Observations:</b> Mejora la ejecución en gastos prioritarios					
<b>Pro-Gender</b>	No	<b>Pro-Ethnicity</b>	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	
				2021	EOP 2027	2021	EOP 2027
1.1	SIFEN implementado	# of agencies	P	0	1	27,059.3	4,512,120
			P(a)	0	1	27,059.3	4,512,120
			A	0	0		0
1.2	Sistema integrado de gestión de riesgos tributarios implementado	Sistema	P	0	1		1,232,320
			P(a)	0	1		1,232,320
			A	0	0		0
1.3	Modelo de fiscalización sectorial y auditoría informática implementado	Modelo	P	0	1		384,000
			P(a)	0	1		384,000
			A	0	0		0
1.4	Modelo de depto. Medianos contribuyentes adecuado al SIFEN implementado	Modelo	P	0	2		959,240
			P(a)	0	2		959,240
			A	0	0		0
1.5	Modelo tributación internacional implementado	Modelo	P	0	1		232,320
			P(a)	0	1		232,320
			A	0	0		0

## Component Nbr. 2 Fortalecimiento del SIARE

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2027	2021	EOP 2027
2.1	SIARE implementado	Mínimo producto viable	P	0	92	224,277.5	6,955,304
			P(a)	0	92	224,277.5	6,955,304
			A	0	0		0
2.2	Sistema de información gerencial implementado	Sistema	P	0	1		156,000
			P(a)	0	1		156,000
			A	0	0		0
2.3	Base de datos JUPE implementada	Base de Datos	P	0	1		308,696
			P(a)	0	1		308,696
			A	0	0		0

## Component Nbr. 3 Implementación del SIARE municipal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2027	2021	EOP 2027
3.1	SIARE municipal desarrollado	Sistema	P	0	1		2,387,041
			P(a)	0	1		2,387,041
			A	0	0		0
3.2	SIARE municipal implementado	# of agencies	P	0	40		1,030,815
			P(a)	0	40		1,030,815
			A	0	0		0
3.3	Modelo de modernización de UDM implementado	Modelo	P	0	2		682,144
			P(a)	0	2		682,144
			A	0	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	
				2021	EOP 2027	2021	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		1,856,010
			P(a)	0	35		1,856,010
			A	0	0		0
4.2	SICP transaccional implementado	# of agencies	P	0	1	11,624.03	1,480,720
			P(a)	0	1	11,624.03	1,480,720
			A	0	0		0
4.3	Modelo de NICSP implementado	Modelo	P	0	1		1,623,270
			P(a)	0	1		1,623,270
			A	0	0		0

## Other Cost

	Administración del proyecto	P			10,579.2	2,540,000
		P(a)			10,579.2	2,540,000
		A				0

## Total Cost

	Total Cost	P			273,540.03	26,340,000
		P(a)			273,540.03	26,340,000
		A				0

**CHANGES TO THE MATRIX**

No information available for this section



## RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Active		Political Environment
	Response actions		
	1.1	Management Strategy	Status
		SHARE	ACTIVE
	1.2	Management Strategy	Status
		SHARE	ACTIVE
	1.3	Management Strategy	Status
		SHARE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
2	Inactive		Institutional Environment
	Response actions		
	2.1	Management Strategy	Status
		-	
	2.2	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
3	Active		Organizational Structure
	Response actions		
	3.1	Management Strategy	Status
		SHARE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
4	Active		Sustainability
	Response actions		
	4.1	Management Strategy	Status
		SHARE	ACTIVE

## RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
	4.2	Management Strategy	Status
		SHARE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
5	Active		Systems
	Response actions		
	5.1	Management Strategy	Status
		SHARE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
6	Active		Economic and Financial Environment
	Response actions		
	6.1	Management Strategy	Status
		SHARE	ACTIVE
	6.2	Management Strategy	Status
		SHARE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
7	Active		Organizational Structure
	Response actions		
	7.1	Management Strategy	Status
		SHARE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
8	Inactive		Institutional Environment
	Response actions		
	8.1	Management Strategy	Status
		-	

## IMPLEMENTATION STATUS AND LEARNING

No information available for this section