

PMR Public Report

Operation Number	PR-L1150	Chief of Operations Validation Date	04/06/22
Year- PMR Cycle	Second period Jan-Dec 2021	Division Chief Validation Date	04/19/22
Last Update	03/24/22	Country Representative Validation Date	05/09/22
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	Disbursing (From eligibility until all the Operations are closed)
Operation Type	Loan Operation	Country	Paraguay
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	REPUBLICA DE PARAGUAY		

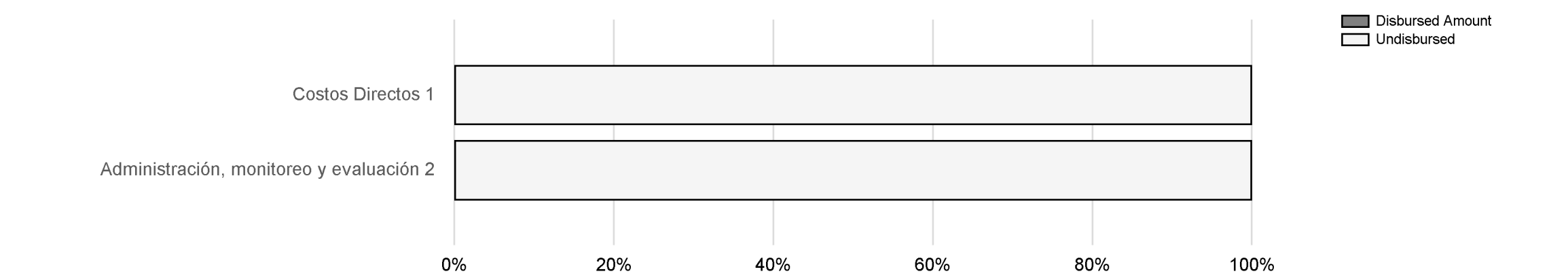
Environmental and Social Safeguards

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

	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
PR-L1150	25,000,000	25,000,000	1,340,000	0	26,340,000	25,000,000	811,083.34	3.24%	24,188,916.66
Aggregated	25,000,000	25,000,000	1,340,000	0	26,340,000	25,000,000	811,083.34	3.24%	24,188,916.66

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 presión tributaria							
Observation:							
Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2027	
1.0	Recaudación tributaria/PIB	% (guaraníes / guaraníes)	9.9	2017	2027	P	11
						A	-
Details							
Means of Verification: Estadísticas SET							
Observations: SIFEN contribuirá a mejorar recaudación							

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	Percent of GDP collected in taxes (%) ()

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

Observation:							
Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2027	
2.1	Gasto social/gasto total ejecutado	% (guaraníes / guaraníes)	54	2017	2027	P	56
						A	-
Details							
Means of Verification: Informe SITUFIN MH							
Observations: Mejora la asignación a gastos prioritarios							

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

Pro-Gender	Yes	Pro-Ethnicity	No	CRF indicator					
Indicator				Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2027	
2.2	Gasto de inversión/gasto total ejecutado			% (guaraníes / guaraníes)	16	2017	2027	P	20
								A	-
Details									

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: 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)	0.5	2017	P	.3
					A	-

Details

Means of Verification: Informe SET de evolución indicador

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

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator		

Indicator		Unit of Measure	Baseline	Baseline Year	EOP 2027	
1.2	Controles con determinaciones / Total de controles realizados	% (controles / controles)	88	2017	P	93
					A	-

Details

Means of Verification: Informe SET de evolución indicador

Observations: Mejora de la efectividad de controles con FE

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator		

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	2017	P	90
					A	-

Details

Means of Verification: Informe DGP ejecución presupuesto

Observations: Mejora la ejecución en gastos prioritarios

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator		

Indicator		Unit of Measure	Baseline	Baseline Year	EOP 2027	
2.1	Inversión pública ejecutada/presupuestada	% (guaraníes / guaraníes)	69	2017	P	85
					A	-

Details

Means of Verification: Informe DGP ejecución presupuesto

Observations: Mejora la ejecución en gastos prioritarios

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator		

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	2017	P	80
					A	-

Details

Means of Verification: Informe UDM ejecución presupuesto municipal

Observations: Abarca los 40 municipios piloto del SIARE municipal

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator		

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	2018	P	35
					A	-

Details

Means of Verification: Informe de la DGP evolución cobertura PPR

Observations: Cobertura del presupuesto con programas presupuestales

Evaluation Methodology: -

Pro-Gender	Yes	Pro-Ethnicity	No	CRF indicator		

Indicator		Unit of Measure	Baseline	Baseline Year	EOP 2027	
4.2	Valor adjudicado/valor de mercado en compras públicas	% (guaraníes / guaraníes)	34	2018	P	28
					A	-

Details

Means of Verification: Informe DNCP

Observations: Valor adjudicado / valor mercado

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator		

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Implementación de la facturación electrónica

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2027	2021	EOP 2027
1.01	SIFEN implementado	# of agencies	P	-	1	27,059.3	4,512,120
			P (a)	-	1	27,059.3	4,512,120
			A	-	-	10,527.82	10,527.82
1.02	Sistema integrado de gestión de riesgos tributarios implementado	Sistema	P	-	1	-	1,232,320
			P (a)	-	1	-	1,232,320
			A	-	-	-	-
1.03	Modelo de fiscalización sectorial y auditoría informática implementado	Modelo	P	-	1	-	384,000
			P (a)	-	1	-	384,000
			A	-	-	-	-
1.04	Modelo de depto. Medianos contribuyentes adecuado al SIFEN implementado	Modelo	P	-	2	-	959,240
			P (a)	-	2	-	959,240
			A	-	-	-	-
1.05	Modelo tributación internacional implementado	Modelo	P	-	1	-	232,320
			P (a)	-	1	-	232,320
			A	-	-	-	-

Component Nbr. 2 Fortalecimiento del SIARE

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2027	2021	EOP 2027
2.01	SIARE implementado	Mínimo producto viable	P	-	92	224,277.5	6,955,304
			P (a)	-	92	224,277.5	7,111,304
			A	-	-	217,262.77	217,262.77
2.02	Sistema de información gerencial implementado	Sistema	P	-	1	-	156,000
			P (a)	-	1	-	-
			A	-	-	-	-
2.03	Base de datos JUPE implementada	base de datos	P	-	1	-	308,696
			P (a)	-	1	-	308,696
			A	-	-	-	-

Component Nbr. 3 Implementación del SIARE municipal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2027	2021	EOP 2027
3.01	SIARE municipal desarrollado	Sistema	P	-	1	-	2,387,041
			P (a)	-	1	-	2,629,519.01
			A	-	-	7,288.86	7,288.86
3.02	SIARE municipal implementado	# of agencies	P	-	40	-	1,030,815
			P (a)	-	40	-	991,695
			A	-	-	-	-
3.03	Modelo de modernización de UDM implementado	Modelo	P	-	2	-	682,144
			P (a)	-	2	-	478,786
			A	-	-	-	-

Component Nbr. 4 Mejora de la GFP

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2027	2021	EOP 2027
4.01	1 Informes de programas presupuestales formulados con enfoque de resultados e inclusión de la perspectiva de género	Informe	P	-	35	-	1,856,010
			P (a)	-	35	-	1,856,010
			A	-	-	8,552.08	8,552.08
4.02	SICP transaccional implementado	# of agencies	P	-	1	11,624.03	1,480,720
			P (a)	-	1	11,624.03	1,480,720.01
			A	-	-	8,055	8,055
4.03	Modelo de NICSP implementado	Modelo	P	-	1	-	1,623,270
			P (a)	-	1	-	1,623,270
			A	-	-	-	-

Other Cost				
	Administración del proyecto	P	10,579.2	2,540,000
		P (a)	10,579.2	2,539,999.98
		A	20,422.21	20,422.21

Total Cost				
	Total Cost	P	273,540.03	26,340,000
		P (a)	273,540.03	26,340,000
		A	272,108.74	272,108.74

CHANGES TO THE MATRIX

Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	Modelo de modernización de UDM implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ROCIOAC	3/16/2022
	SIARE implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	OLORARROCHA	3/17/2022
	SIARE municipal desarrollado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ROCIOAC	3/16/2022
	SIARE municipal implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ROCIOAC	3/16/2022
	SICP transaccional implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ROCIOAC	3/16/2022

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
2	Active		Political Environment
	Response Actions		
	2.1	Management Strategy	Status
		SHARE	ACTIVE
	2.2	Management Strategy	Status
		SHARE	ACTIVE
	2.3	Management Strategy	Status
		SHARE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
3	Inactive		Institutional Environment
	Response Actions		
	3.1	Management Strategy	Status
		ENHANCE	INACTIVE
	3.2	Management Strategy	Status
		MITIGATE	INACTIVE
	3.3	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy		
6	Active		Organizational Structure		
	Response Actions				
	6.1	Management Strategy		Status	
		SHARE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
7	Active		Sustainability
	Response Actions		
	7.1	Management Strategy	Status
		SHARE	ACTIVE
	7.2	Management Strategy	Status
		SHARE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
10	Active		Systems
	Response Actions		
	10.1	Management Strategy	Status
		SHARE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
11	Materialized		Economic and Financial Environment
	Response Actions		
	11.1	Management Strategy	Status
		SHARE	ACTIVE
	11.2	Management Strategy	Status
		SHARE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
14	Active		Organizational Structure
	Response Actions		
	14.1	Management Strategy	Status
		SHARE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
15	Inactive		Institutional Environment
	Response Actions		
	15.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
17	Active		Goods, and Services
	Response Actions		
	17.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
18	Active		Economic and Financial Environment
	Response Actions		
	18.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
19	Active		Institutional Environment
	Response Actions		
	19.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
20	Active		Economic and Financial Environment
	Response Actions		
	20.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
21	Active		Institutional Environment
	Response Actions		
	21.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
22	Active		Institutional Environment
	Response Actions		
	22.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
23	Active		Institutional Environment
	Response Actions		
	23.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Management Capacity
Intra/Inter Coordination
Others - Technical-Sectorial Dimensions