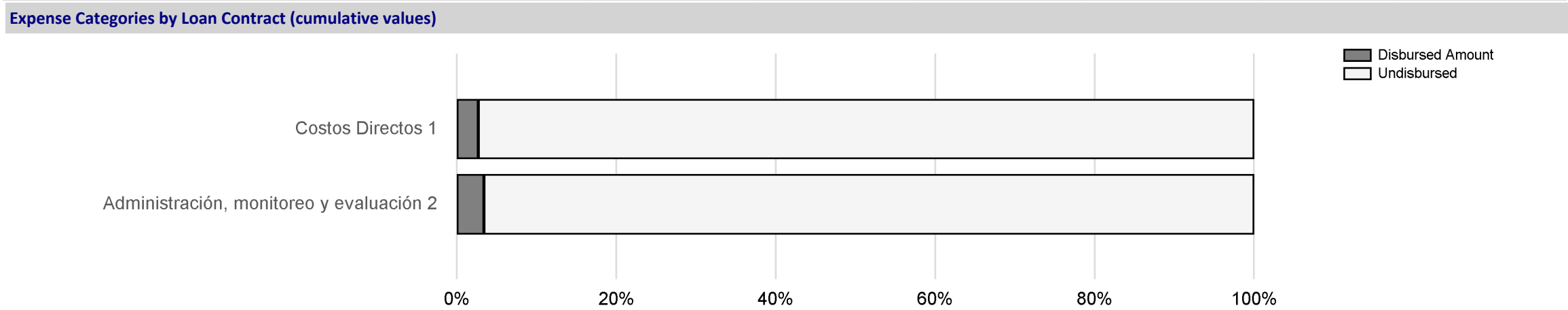


PMR Public Report

Operation Number	PR-L1150	Chief of Operations Validation Date	10/14/22
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date	
Last Update	09/29/22	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	LORA ROCHA, OSCAR	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	2,111,242.95	8.44%	22,888,757.05
Aggregated	25,000,000	25,000,000	1,340,000	0	26,340,000	25,000,000	2,111,242.95	8.44%	22,888,757.05



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							

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	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		2022	EOP 2027	2022	EOP 2027
1.01	SIFEN implementado	# of agencies	P	-	1	1,893,127.1	4,512,120
			P (a)	-	1	1,215,349.29	4,512,120
			A	-	-	356,852.84	367,380.66
1.02	Sistema integrado de gestión de riesgos tributarios implementado	Sistema	P	-	1	206,715.15	1,232,320
			P (a)	-	1	206,715.15	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	282,797.6	959,240
			P (a)	-	2	282,797.6	959,240
			A	-	-	10,146.34	10,146.34
1.05	Modelo tributación internacional implementado	Modelo	P	-	1	28,663.41	232,320
			P (a)	-	1	28,663.41	232,320
			A	-	-	-	-

Component Nbr. 2 Fortalecimiento del SIARE

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2027	2022	EOP 2027
2.01	SIARE implementado	Mínimo producto viable	P	5	92	761,342	6,955,304
			P (a)	3	92	568,356.73	6,955,304
			A	-	-	266,838	484,100.77
2.02	Sistema de información gerencial implementado	Sistema	P	-	1	-	156,000
			P (a)	-	1	-	156,000
			A	-	-	-	-
2.03	Base de datos JUPE implementada	base de datos	P	-	1	16,523	308,696
			P (a)	-	1	16,523	308,696
			A	-	-	-	-

Component Nbr. 3 Implementación del SIARE municipal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2027	2022	EOP 2027
3.01	SIARE municipal desarrollado	Sistema	P	-	1	56,576	2,387,041
			P (a)	-	1	194,987	2,629,519.01
			A	-	-	14,478	21,766.86
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	110,601.31	682,144
			P (a)	-	2	80,010	478,786
			A	-	-	-	-

Component Nbr. 4 Mejora de la GFP

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2027	2022	EOP 2027
4.01	1 Informes de programas presupuestales formulados con enfoque de resultados e inclusión de la perspectiva de género	Informe	P	-	35	563,839.72	1,856,010
			P (a)	-	35	255,287.64	1,856,010
			A	-	-	12,881	21,433.08
4.02	SICP transaccional implementado	# of agencies	P	-	1	433,052.99	1,480,720
			P (a)	-	1	436,622.03	1,480,720.01
			A	-	-	29,007	37,062
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	199,315.01	2,540,000	
		P (a)	139,472	2,539,999.98	
		A	40,815.08	61,237.29	

Total Cost					
	Total Cost	P	4,552,553.29	26,340,000	
		P (a)	3,424,783.85	26,340,000	
		A	731,018.26	1,003,127	

CHANGES TO THE MATRIX					
Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	SIARE implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	OLORARROCHA	9/26/2022
	Sistema de información gerencial implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	OLORARROCHA	9/26/2022

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
3	Inactive		Political Environment
	Response Actions		
	3.1	Management Strategy	Status
		SHARE	INACTIVE
	3.2	Management Strategy	Status
		SHARE	INACTIVE
	3.3	Management Strategy	Status
		SHARE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
6	Inactive		Institutional Environment
	Response Actions		
	6.1	Management Strategy	Status
		ENHANCE	INACTIVE
	6.2	Management Strategy	Status
		MITIGATE	INACTIVE
	6.3	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy		
9	Inactive		Organizational Structure		
	Response Actions				
	9.1	Management Strategy		Status	
		SHARE		INACTIVE	

Risk ID	Risk Status		Risk Taxonomy
12	Inactive		Sustainability
	Response Actions		
	12.1	Management Strategy	Status
		SHARE	INACTIVE
	12.2	Management Strategy	Status
		SHARE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
15	Inactive		Systems
	Response Actions		
	15.1	Management Strategy	Status
		SHARE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
18	Inactive		Economic and Financial Environment
	Response Actions		
	18.1	Management Strategy	Status
		SHARE	INACTIVE
	18.2	Management Strategy	Status
		SHARE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
21	Active		Organizational Structure
	Response Actions		
	21.1	Management Strategy	Status
		SHARE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
24	Inactive		Institutional Environment
	Response Actions		
	24.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
26	Inactive		Goods, and Services
	Response Actions		
	26.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
28	Inactive		Economic and Financial Environment
	Response Actions		
	28.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy		
30	Active		Institutional Environment		
	Response Actions				
	30.1	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
32	Inactive		Economic and Financial Environment
	Response Actions		
	32.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
34	Active		Institutional Environment
	Response Actions		
	34.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy		
36	Active		Institutional Environment		
	Response Actions				
	36.1	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy		
38	Active		Institutional Environment		
	Response Actions				
	38.1	Management Strategy		Status	
		MITIGATE		ACTIVE	

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Others - Technical-Sectorial Dimensions
Project Management Capacity
Others - Dimensions Related to Public Processes/ Actors
Intra/Inter Coordination
Stakeholder Priorities
Acquisitions and Procurement - Bidding Stage
Legal aspects and public processes