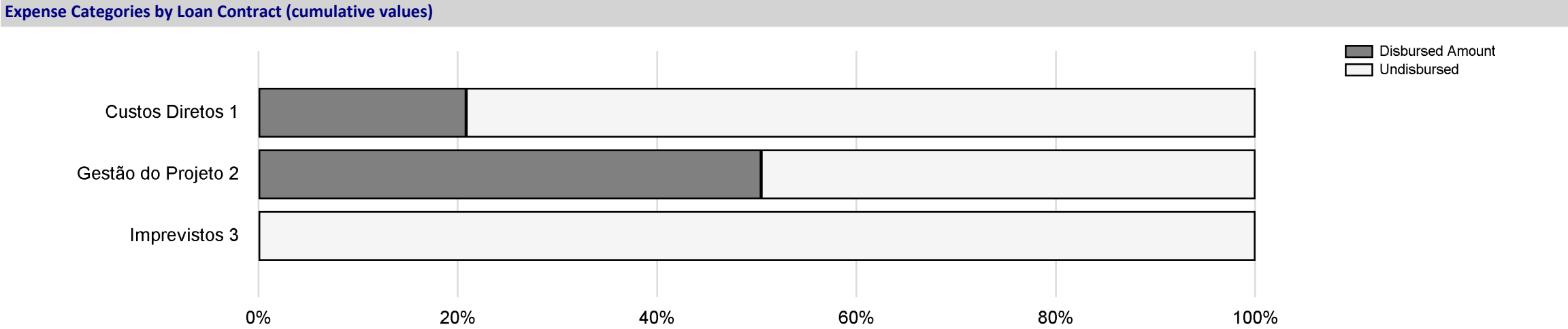


PMR Public Report

Operation Number	BR-L1527	Chief of Operations Validation Date	04/22/23
Year- PMR Cycle	Second period Jan-Dec 2022	Division Chief Validation Date	04/24/23
Last Update	03/27/23	Country Representative Validation Date	04/25/23
PMR Validation Stage	Validated by Representative		

Basic Data			
Operation Profile			
Operation Name	Fiscal Management Modernization Project of the State of Paraná - PROFISCO II PR	Loan Number	4951/OC-BR
Executing Agency	Secretaria de Estado da Fazenda	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	MARIA CRISTINA MAC DOWELL	Overall Stage	Disbursing (From eligibility until all the Operations are closed)
Operation Type	Loan Operation	Country	Brazil
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	ESTADO DO PARANA		
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
BR-L1527	50,000,000	50,000,000	5,000,000	0	55,000,000	50,000,000	21,059,711.24	42.12%	28,940,288.76
Aggregated	50,000,000	50,000,000	5,000,000	0	55,000,000	50,000,000	21,059,711.24	42.12%	28,940,288.76



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: Disminución de la relación del déficit fiscal primario y el PIB estatal

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
1.0	Resultado Primario / PIB-PR	%	0.67	2017	2025	P	(.22)
						A	-
Details							

Means of Verification: Informe del Tesoro -SEFA/PR

Observations:

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			

General Development Objectives Nbr. 2: Incremento de la relación entre la recaudación tributaria y el PIB estatal

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
2.0	Recaudación Tributaria/PIB-PR	%	7.88	2018	2025	P	7.92
						A	-
Details							

Means of Verification: Informe Administración Tributaria SEFA/PR

Observations:

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			

General Development Objectives Nbr. 3: Disminución de la relación de la deuda corriente neta y el PIB estatal

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
3.0	Deuda Corriente Neta (DCL) / PIB-PR	%	325	2018	2025	P	3.21
						A	-
Details							

Means of Verification: Informe del Tesoro -SEFA/PR

Observations:

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: Aumento de la relación entre las metas de planificación estratégicas que fueron cumplidas y el total de metas planificadas

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year		2020	2021	2022	2023	2024	2025	EOP 2025
1.0	Cantidad de Metas cumplidas / total de metas planificadas	%	36.84	2018	P	36.84	42.11	47.62	56.52	70.83	-	70.83
					A	-	-	-	-	-	-	-

Details

Means of Verification: Informe de Evaluación del Contrato de Gestión – SEFA/PR

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 2: Disminución de la relación entre el costo para recaudar y la recaudación tributaria

Observation:													
	Indicator		Unit of Measure	Baseline	Baseline Year		2020	2021	2022	2023	2024	2025	EOP 2025
2.0	Presupuesto de funcionamiento de la SEFA/PR / recaudación tributaria total		%	1.43	2018	P	1.43	1.42	1.41	1.4	1.39	-	1.39
						A	-	-	1.08	-	-	-	-
Details													
Means of Verification: Balance Sintético del Estado PR -SEFA/PR													
Observations:													
Evaluation Methodology: -													
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator									

Specific Development Objectives Nbr. 3: Reducción de la discrepancia entre el presupuesto planificado y el presupuesto ejecutado

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year		2020	2021	2022	2023	2024	2025	EOP 2025
3.0	Presupuesto ejecutado / presupuesto planeado	%	17.11	2018	P	17.11	15.89	14.66	12.71	10	-	10
					A	-	-	11.83	-	-	-	-

Details

Means of Verification: Balance Sintético del Estado PR y Ley de Presupuestaria Anual – LOA - SEFA/PR

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Gestão Fazendária e Transparência Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2025	2022	EOP 2025
1.01	Sistemática de governança institucional implementada	Sistemática	P	1	9	700,922.51	2,232,247.75
			P (a)	1	9	685,852.04	2,232,247.75
			A	1	2	331,246.54	745,109.68
1.02	Relatórios do modelo estratégico de gestão de pessoas implementados	Relatório	P	1	11	793,131.68	3,303,951.07
			P (a)	1	11	905,268.2	3,303,951.07
			A	1	2	164,998.2	206,175.14
1.03	Soluções de gestão de TI implementadas	Solução	P	1	8	4,917,793.39	14,940,642.87
			P (a)	1	8	4,373,881.32	14,940,642.87
			A	1	2	5,053,814.62	7,218,493.78
1.04	Relatórios do mecanismos de transparência e cidadania fiscal implementados	Relatório	P	2	6	173,881.53	628,947.37
			P (a)	1	6	165,690.21	628,947.37
			A	-	-	5,584.81	13,776.13

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2025	2022	EOP 2025
2.01	Metodologias de gestão de política tributária implementado	Metodologia	P	1	7	795,261.48	1,598,874.94
			P (a)	1	7	990,199.34	1,598,874.94
			A	1	1	794,360.22	826,849.87
2.02	Módulos do sistema de Cadastro e Documentos Fiscais Eletrônicos implementados	Módulo	P	-	6	528,550.82	2,060,526.3
			P (a)	-	6	528,550.82	2,060,526.3
			A	-	-	32,366.59	32,366.59
2.03	Módulos do sistema de gestão de documentos fiscais eletrônicos, implementados	Módulo	P	1	4	98,526.32	273,684.21
			P (a)	1	4	98,526.32	273,684.21
			A	2	2	77,357.7	77,357.7
2.04	Sistemáticas de gestão de cobrança de impostos implementadas	Sistemática	P	2	7	687,473.86	2,773,684.19
			P (a)	1	7	497,999.08	2,773,684.19
			A	-	-	-	-
2.05	Sistemáticas de gestão da ação tributária implementadas	Sistemática	P	1	5	133,381.58	889,210.54
			P (a)	1	5	88,921.05	889,210.54
			A	-	-	-	-
2.06	Sistemáticas de fiscalização dos contribuintes implementadas	Sistemática	P	1	6	391,776.32	1,567,105.27
			P (a)	-	6	156,710.53	1,567,105.27
			A	-	-	126,073.1	126,073.1
2.07	Sistemáticas de autorregulamentação do contribuinte implementadas	Sistemática	P	3	8	1,546,489.88	5,952,894.75
			P (a)	3	8	1,883,541.91	5,952,894.75
			A	1	2	1,623,053.3	4,583,619.12
2.08	Módulos do sistema de controle de créditos acumulados e devolução de tributos implementados	Módulo	P	1	3	261,118.42	1,044,473.69
			P (a)	-	3	156,671.05	1,044,473.69
			A	-	-	-	-
2.09	Sistemáticas de gestão do contencioso tributário implementadas	Sistemática	P	1	5	653,062.34	3,000,189.74
			P (a)	-	5	282,379.58	3,000,189.74
			A	-	-	587,186.04	2,143,450.94
2.10	Sistemáticas de serviços ao contribuinte implementadas	Sistemática	P	-	9	109,934.21	732,894.75
			P (a)	-	9	36,644.72	732,894.75
			A	-	-	-	-
2.11	Módulos do sistema de gestão tributária implementados	Módulo	P	-	10	659,534.33	3,297,671.65
			P (a)	-	10	329,767.12	3,297,671.65
			A	-	-	-	-

Component Nbr. 3 Administração Financeira e Gasto Público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2025	2022	EOP 2025
3.01	Relatórios do modelo de planejamento de orçamento orientado para resultados implementados	Relatório	P	-	3	228,394.73	1,038,157.88
			P (a)	-	3	103,815.78	1,038,157.88
			A	-	-	-	-
3.02	Módulos do sistema de contabilidade, orçamento, gestão financeira e patrimonial implementado	Módulo	P	-	4	1,562,257.85	4,332,946.93
			P (a)	-	4	1,562,257.85	4,332,946.93
			A	-	-	1,077,425.33	1,077,425.33
3.03	Módulos do sistema de gestão de ativos implementados	Módulo	P	1	3	1,628,805.8	2,360,473.7
			P (a)	1	3	1,950,711.86	2,360,473.7
			A	1	1	1,562,102.32	1,614,635.15
3.04	Relatórios do modelo de gestão de custos de serviços públicos implantado	Relatório	P	-	3	-	423,684.16
			P (a)	-	3	42,368.41	423,684.16
			A	-	-	-	-
3.05	Sistemáticas de gestão da dívida pública implementadas	Sistemática	P	2	5	156,078.95	867,105.24
			P (a)	1	6	69,368.41	867,105.24
			A	1	1	356,422.32	356,422.32

Other Cost				
	Gestão do Projeto	P	69,000	390,000
		P (a)	108,128.69	390,000
		A	142,250.67	220,121.98
	Monitoramento e Avaliação	P	42,000	300,000
		P (a)	42,000	300,000
		A	0	0
	Imprevistos	P	0	990,633
		P (a)	0	990,633
		A	0	0
Total Cost				
	Total Cost	P	16,137,376	55,000,000
		P (a)	15,059,254.29	55,000,000
		A	11,934,241.76	19,241,876.83

CHANGES TO THE MATRIX					
Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	Módulos do sistema de contabilidade, orçamento, gestão financeira e patrimonial implementado	Modify Output	Modify Physical Historical Actual	JULIANAMI	3/13/2023

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Active		Political Environment
	Response Actions		
	1.01	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
2	Active		Systems
	Response Actions		
	2.01	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
3	Active		Internal Processes
	Response Actions		
	3.01	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
4	Active		Internal Processes
	Response Actions		
	4.01	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
5	Inactive		Sustainability
	Response Actions		
	5.01	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
6	Inactive		Planning
	Response Actions		
	6.01	Management Strategy	Status
		MITIGATE	INACTIVE
	6.02	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
7	Active		Human Resources
	Response Actions		
	7.01	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
8	Active		Political Environment
	Response Actions		
	8.01	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Monitoring & Evaluation