

PMR Public Report

Operation Number	BR-L1535	Chief of Operations Validation Date	10/13/21
Year- PMR Cycle	First period Jan-Jun 2021	Division Chief Validation Date	
Last Update	10/01/21	Country Representative Validation Date	
PMR Validation Stage	Validated by Chief of Operations		

Basic Data

Operation Profile

Operation Name	Fiscal Management Modernization Project for the State of Paraiba - PROFISCO II PB	Loan Number	5188/OC-BR
Executing Agency	SECRETARIA DE ESTADO DA RECEITA DA PARAIBA	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	MARIA CRISTINA MAC DOWELL	Overall Stage	Approved/Pending Signature
Operation Type	Loan Operation	Country	Brazil
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	GOVERNO DO ESTADO DA PARAIBA		

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
BR-L1535	38,412,000	38,412,000	4,268,000	0	42,680,000	38,412,000	0	0.00%	38,412,000
Aggregated	38,412,000	38,412,000	4,268,000	0	42,680,000	38,412,000	0	0.00%	38,412,000

Expense Categories by Loan Contract (cumulative values)

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RESULTS MATRIX

General Development Objectives

General Development Objectives Nbr. 1: Objetivo general de desarrollo: El objetivo principal del programa es contribuir a la sostenibilidad fiscal del Estado.

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

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
1.0	Resultado Primario / PIB-PB	%	0.37	2019	2025	P	0.04
						A	

Details

Means of verification: Informe de Datos del balance del estado

Observations: Ver PME

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

General Development Objectives Nbr. 2: Objetivo general de desarrollo: El objetivo principal del programa es contribuir a la sostenibilidad fiscal del Estado.

Observation: Incremento de la relación entre la recaudación tributaria y el PIB de Paraíba

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
2.0	Recaudación Tributaria / PIB-PB	%	9.19	2019	2025	P	10.27
						A	

Details

Means of verification: Informe de la Gerencia Operacional de Recaudación – GOA/SEFAZPB

Observations: Ver PME

Pro-Gender	No	Pro-Ethnicity	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. 3: Objetivo general de desarrollo: El objetivo principal del programa es contribuir a la sostenibilidad fiscal del Estado.

Observation: Disminución de la relación entre la deuda corriente neta y el PIB de Paraíba

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
3.0	Deuda Corriente Neta / PIB-PB	%	4.03	2018	2025	P	2.50
						A	

Details

Means of verification: Informe de Datos del balance del estado

Observations: Ver PME

Pro-Gender	No	Pro-Ethnicity	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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Specific Development Objectives

Specific Development Objectives Nbr. 1: 1. Objetivo Específico #1: Modernizar la gestión hacendaria.

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

Indicator		Unit of Measure	Baseline	Baseline Year		2020	2021	2022	2023	2024	EOP 2026
1.0	Cantidad de metas cumplidas / total de metas planificadas	%	62.50	2018	P	65.00	70.00	75.00	80.00	87.50	87.50
					A						
Details											
Means of verification: Informe de Datos del balance del estado											
Observations: Ver PME											
Pro-Gender		No	Pro-Ethnicity				No				

Specific Development Objectives Nbr. 2: 2. Objetivo Específico # 2: Mejorar la administración tributaria.

Observation: Disminución de la relación entre el costo de la SEFAZ/PB para recaudar y la recaudación realizada

Indicator		Unit of Measure	Baseline	Baseline Year		2020	2021	2022	2023	2024	EOP 2026
2.0	Costo para recaudar / recaudación tributaria	%	4.53	2019	P	4.53	4.53	4.16	3.82	3.51	3.51
					A						
Details											
Means of verification: Informe de la Gerencia Operacional de Recaudación – GOA/SEFAZPB											
Observations: Ver PME											
Pro-Gender		No	Pro-Ethnicity		No						

Specific Development Objectives Nbr. 3: 3. Objetivo Específico #3: Mejorar la gestión del gasto público.

Observation: Reducción de la discrepancia entre el presupuesto planificado y el presupuesto ejecutado

Indicator		Unit of Measure	Baseline	Baseline Year		2020	2021	2022	2023	2024	EOP 2026
3.0	Presupuesto ejecutado / Presupuesto planificado	%	2.36	2018	P	2.30	2.20	2.10	2.05	2.00	2.00
					A						
Details											
Means of verification: Informe de Datos del balance del estado											
Observations: Ver PME											
Pro-Gender		No	Pro-Ethnicity				No				

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Gestión hacendaria y transparencia fiscal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2026	2021	EOP 2026
1.1	1.1 Modelo de gestión estratégica del Estado implantado	Modelo	P		1	831,261.62	2,210,372.97
			P(a)		0		0
			A		0		0
1.2	1.2 Modelo de gestión de personas de la gestión fiscal implantado	Modelo	P		1	178,106.48	918,908.11
			P(a)		0		0
			A		0		0
1.3	1.3 Modelo de Tecnología de la Información implantado	Modelo	P		1	1,284,566.62	12,174,450
			P(a)		0		0
			A		0		0
1.4	1.4 Modelo de Gestión de adquisiciones implantado	Modelo	P		1	806,202.5	4,191,350
			P(a)		0		0
			A		0		0
1.5	1.5 Modelo de Transparencia y Ciudadanía Fiscal implantado	Modelo	P		1	286,583.78	1,746,918.92
			P(a)		0		0
			A		0		0

Component Nbr. 2 Administración tributaria y contencioso fiscal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2026	2021	EOP 2026
2.1	2.1 Modelo de gestión de las Políticas Tributarias implantado	Instrumentos	P		4	59,354.05	385,000
			P(a)		0		0
			A		0		0
2.2	2.2 Modelo de gestión de la información económico-fiscal implantado	Modelo	P		1	323,872.97	924,000
			P(a)		0		0
			A		0		0
2.3	2.3 Modelo de fiscalización e inteligencia fiscal implantado	Modelo	P		1	1,600,912.4	5,718,000
			P(a)		0		0
			A		0		0
2.4	2.4 Modelo de Gestión del contencioso fiscal implantando	Modelo	P		1	326,000	1,630,000
			P(a)		0		0
			A		0		0
2.5	2.5 Modelo de prestación de servicio al contribuyente implantado	Modelo	P		1	53,200	1,064,000
			P(a)		0		0
			A		0		0
2.6	2.6 Modelo de gestión de recaudación y de cobranza implantado	Modelo	P		1	38,600	386,000
			P(a)		0		0
			A		0		0

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 3 Administración financiera y calidad del gasto público

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2026	2021	EOP 2026
3.1	3.1 Modelo de gestión de las políticas públicas del gobierno implantado	Modelo	P		1	59,200	592,000
			P(a)		0		0
			A		0		0
3.2	3.2 Modelo de gestión de la ejecución financiera implantado	Modelo	P		1	165,000	550,000
			P(a)		0		0
			A		0		0
3.3	3.3 Modelo de supervisión financiera de las empresas estatales implantado	Software	P		1	47,716.21	153,649
			P(a)		0		0
			A		0		0
3.4	3.4 Modelo de gestión contable y de costos implantado	Software	P		1	1,720,464.96	9,128,865
			P(a)		0		0
			A		0		0
3.5	3.5 Modelo de gestión de la deuda pública implantado	Software	P		1	49,824.32	185,000
			P(a)		0		0
			A		0		0
3.6	3.6 Modelo de Inversión Pública de Estado implantado	Modelo	P		1	119,256.75	321,486
			P(a)		0		0
			A		0		0

Other Cost

	A1. Monitoramento e avaliação	P			74,594.6	372,973
		P(a)				0
		A				0
	A2. Auditoria	P			5,405.4	27,027
		P(a)				0
		A				0

Total Cost

	Total Cost	P			8,030,122.66	42,680,000
		P(a)				0
		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		
	1.0	Management Strategy	Status
		-	
Risk ID	Risk Status		Risk Taxonomy
2	Active		Political Environment
	Response actions		
	2.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
3	Active		Political Environment
	Response actions		
	3.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
4	Active		Political Environment
	Response actions		
	4.0	Management Strategy	Status
		-	
Risk ID	Risk Status		Risk Taxonomy
5	Active		Political Environment
	Response actions		
	5.0	Management Strategy	Status
		-	

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
6	Active		Economic and Financial Environment
	Response actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
7	Active		Human Resources
	Response actions		
	7.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
8	Active		Sustainability
	Response actions		
	8.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
9	Active		Internal Processes
	Response actions		
	9.0	Management Strategy	Status
		-	

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IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories

Project Management Capacity