

PMR Public Report

Operation Number	BR-L1527	Chief of Operations Validation Date	10/18/22
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date	
Last Update	09/30/22	Country Representative Validation Date	
PMR Validation Stage	Validated by Chief of Operations		

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		

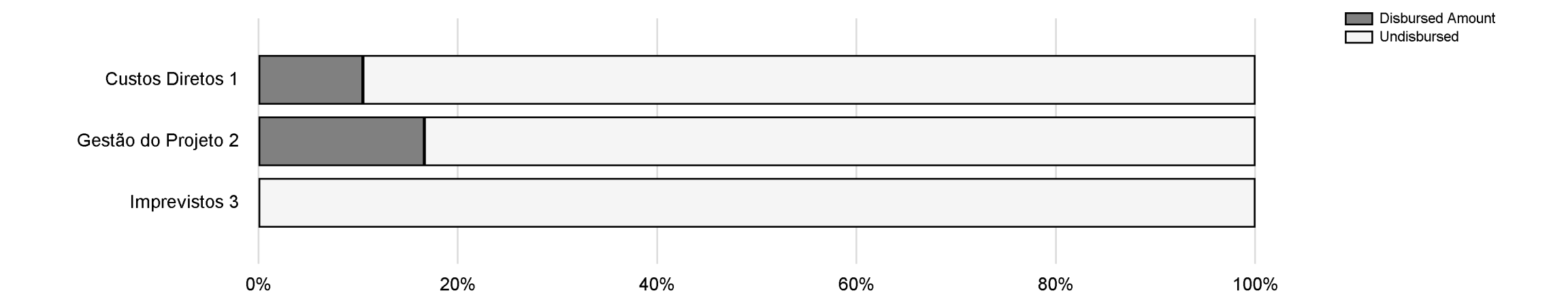
Environmental and Social Safeguards

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	10,876,939.79	21.75%	39,123,060.21
Aggregated	50,000,000	50,000,000	5,000,000	0	55,000,000	50,000,000	10,876,939.79	21.75%	39,123,060.21

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

Observation: Fórmula de cálculo: Valor del resultado primario como porcentaje del PIB Línea de Base: -0,67 Resultado Primario (2017) = BRL\$ - 2.281 millones PIB (2017) = BRL\$ 420.070 millones

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
1.0	Resultado Primario / PIB-PR	%	0.67	2017	2019	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: Fórmula de cálculo: Valor de la recaudación tributaria al final del proyecto/PIB del año correspondiente. Línea de Base: Recaudación tributaria (2018) = R\$ 34.565,3 millones PIB (2018) = R\$438.563 millones

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
2.0	Recaudación Tributaria/PIB-PR	%	7.88	2018	2019	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: Fórmula de cálculo: Valor de la Deuda Corriente /PIB del año correspondiente Línea de Base: Deuda Corriente (2018) = R\$ 14.251 millones PIB (2018) = R\$438.563 millones

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
3.0	Deuda Corriente Neta (DCL) / PIB-PR	%	325	2018	2019	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: Comparación Antes - Después

	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: Comparación Antes - Después

	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	-	-	-	-	-	-	-

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: Comparación Antes - Después

	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	-	-	-	-	-	-	-

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	126,967	540,830.14
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	81,220	122,396.94
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	467,277	2,631,956.16
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	-	-	2,284.19	10,475.51

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	-	-	37,203	69,692.65
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	-	-	-	-
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	-	-	77,358	77,358
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	-	-	52,200	52,200
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	763,461	3,724,026.82
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	-	-	75,561	1,631,825.9
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	274,571	274,571
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	-	-	507,756	560,288.83
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	-	-

Other Cost				
	Gestão do Projeto	P	69,000	390,000
		P (a)	108,128.69	390,000
		A	61,434	139,305.31
	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	2,527,292.19	9,834,927.26

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
3	Active		Sustainability
	Response Actions		
	3.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
6	Active		Internal Processes
	Response Actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
9	Active		Human Resources
	Response Actions		
	9.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
12	Active		Political Environment
	Response Actions		
	12.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
15	Active		Internal Processes
	Response Actions		
	15.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
18	Active		Systems
	Response Actions		
	18.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
21	Inactive		Planning
	Response Actions		
	21.1	Management Strategy	Status
		MITIGATE	INACTIVE
	21.2	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
24	Active		Political Environment
	Response Actions		
	24.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Management Capacity
Intra/Inter Coordination