

# PMR Operational Report

|                             |                                  |   |          |
|-----------------------------|----------------------------------|---|----------|
| <b>Operation Number</b>     | BR-L1527                         | <b>Chief of Operations Validation Date</b>    | 10/20/20 |
| <b>Year- PMR Cycle</b>      | First period Jan-Jun 2020        | <b>Division Chief Validation Date</b>         |          |
| <b>Last Update</b>          | 10/09/20                         | <b>Country Representative Validation Date</b> |          |
| <b>PMR Validation Stage</b> | Validated by Chief of Operations |   |          |

## Basic Data

### Operation Profile

|                           |   |   |   |
|---------------------------|---|---|---|
| <b>Operation Name</b>     | Fiscal Management Modernization Project of the State of Paraná - PROFISCO II PR | <b>Loan Number</b>                      | 4951/OC-BR  |
| <b>Executing Agency</b>   | SECRETARIA DE ESTADO DA FAZENDA   | <b>Sector/Subsector</b>                 | REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH |
| <b>Team Leader</b>        | MARIA CRISTINA MAC DOWELL   | <b>Overall Stage</b>                    | Approved/Pending prior Legislative Approval                                     |
| <b>Operation Type</b>     | Loan Operation  | <b>Country</b>                          | Brazil  |
| <b>Lending Instrument</b> | Investment Loan   | <b>Convergence related Operation(s)</b> |   |
| <b>Borrower</b>           | ESTADO DO PARANA  |   |   |

## Environmental and Social Safeguards

|   |   |  |    |
|---|---|--|----|
| <b>Impacts Category</b>                         | C | <b>Was/Were the objective(s) of this operation reformulated?</b> | NO |
| <b>Safeguard Performance Rating</b>             |   | <b>Date of approval</b>  |    |
| <b>Safeguard Performance Rating - Rationale</b> |   |  |    |

## 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-L1527          | 50,000,000            | 50,000,000        | 5,000,000         | 0                      | 55,000,000          | 50,000,000             | 0                    | 0.00%        | 50,000,000         |
| <b>Aggregated</b> | <b>50,000,000</b>     | <b>50,000,000</b> | <b>5,000,000</b>  | <b>0</b>               | <b>55,000,000</b>   | <b>50,000,000</b>      | <b>0</b>             | <b>0.00%</b> | <b>50,000,000</b>  |

## Expense Categories by Loan Contract (cumulative values)

## PMR Operational Report

### RESULTS MATRIX

#### IMPACTS

**Impact 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

| Observation: Formula to calculate: value of the result primary as percentage of PIB-Lima de Base. 2017 Resultado Primario (2017) BRL\$ 21201 millones PIB (2017) BRL\$ 126076 millones |                             |                 |          |               |      |       |       |       |       |       |          |
|--|-----------------------------|-----------------|----------|---------------|------|-------|-------|-------|-------|-------|----------|
| Indicator  |                             | Unit of Measure | Baseline | Baseline Year |      | 2020  | 2021  | 2022  | 2023  | 2024  | EOP 2025 |
| 1.0  | Resultado Primario / PIB-PR | %               | 0.67     | 2017          | P    | -0.64 | -0.37 | -0.31 | -0.28 | -0.22 | -0.22    |
|  |                             |                 |          |               | P(a) | -0.64 | -0.37 | -0.31 | -0.28 | -0.22 | -0.22    |
|  |                             |                 |          |               | A    |       |       |       |       |       |          |

#### Details

**Means of verification:** Informe del Tesoro -SEFA/PR

**Pro-Gender** No **Pro-Ethnicity** No

**Impact 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 |      | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2025 |
|-----------|-------------------------------|-----------------|----------|---------------|------|------|------|------|------|------|----------|
| 2.0       | Recaudación Tributaria/PIB-PR | %               | 7.88     | 2018          | P    | 7.88 | 7.89 | 7.90 | 7.91 | 7.92 | 7.92     |
|           |                               |                 |          |               | P(a) | 7.88 | 7.89 | 7.90 | 7.91 | 7.92 | 7.92     |
|           |                               |                 |          |               | A    |      |      |      |      |      |          |

#### Details

**Means of verification:** Informe Administración Tributaria SEFA/PR

**Pro-Gender** No **Pro-Ethnicity** No

**Impact 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 |      | 2020 | 2021 | 2022 | 2023 | 2024 | EOP 2025 |
|-----------|-------------------------------------|-----------------|----------|---------------|------|------|------|------|------|------|----------|
| 3.0       | Deuda Corriente Neta (DCL) / PIB-PR | %               | 325.00   | 2018          | P    | 3.25 | 3.24 | 3.23 | 3.22 | 3.21 | 3.21     |
|           |                                     |                 |          |               | P(a) | 3.25 | 3.24 | 3.23 | 3.22 | 3.21 | 3.21     |
|           |                                     |                 |          |               | A    |      |      |      |      |      |          |

#### Details

**Means of verification:** Informe del Tesoro -SEFA/PR

**Pro-Gender** No **Pro-Ethnicity** No

## PMR Operational Report

### RESULTS MATRIX

#### OUTCOMES

**Outcome 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  | 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    |
|  |   |                 |               |               | P(a) | 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 |   |                 |               |               |      |       |       |       |       |       |          |
| Pro-Gender   |   | No              | Pro-Ethnicity |               |      |       | No    |       |       |       |          |

**Outcome 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 | EOP 2025 |
|---|--|-----------------|----------|---------------|------|------|------|------|------|------|----------|
| 2.0   | Presupuesto de funcionamiento de la SEFA/PR / recaudación tributaria total | %               | 1.43     | 2018          | P    | 1.43 | 1.42 | 1.41 | 1.40 | 1.39 | 1.39     |
|   |  |                 |          |               | P(a) | 1.43 | 1.42 | 1.41 | 1.40 | 1.39 | 1.39     |
|   |  |                 |          |               | A    |      |      |      |      |      |          |
| Details   |  |                 |          |               |      |      |      |      |      |      |          |
| Means of verification: Balance Sintético del Estado PR -SEFA/PR |  |                 |          |               |      |      |      |      |      |      |          |
| Pro-Gender  |  | No              |          | Pro-Ethnicity |      | No   |      |      |      |      |          |

**Outcome 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  | EOP 2025 |
|--|--|-----------------|----------|---------------|---------------|-------|-------|-------|-------|-------|----------|
| 3.0  | Presupuesto ejecutado / presupuesto planeado | %               | 17.11    | 2018          | P             | 17.11 | 15.89 | 14.66 | 12.71 | 10.00 | 10.00    |
|  |  |                 |          |               | P(a)          | 17.11 | 15.89 | 14.66 | 12.71 | 10.00 | 10.00    |
|  |  |                 |          |               | A             |       |       |       |       |       |          |
| Details  |  |                 |          |               |               |       |       |       |       |       |          |
| Means of verification: Balance Sintético del Estado PR y Ley de Presupuestaria Anual – LOA - SEFA/PR |  |                 |          |               |               |       |       |       |       |       |          |
| 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 |               |
|-----|--|-----------------|------|-------------------|----------|--------------------|---------------|
|     |  |                 |      | 2020              | EOP 2025 | 2020               | EOP 2025      |
| 1.1 | 1.1 - Modelo de gobernanza institucional implantado                      | Modelo          | P    |                   | 1        | 1,091,842.11       | 2,969,736.84  |
|     |  |                 | P(a) |                   | 1        | 1,091,842.11       | 2,739,710.53  |
|     |  |                 | A    |                   | 0        |                    | 0             |
| 1.2 | 1.2 - Modelo de gestión estratégica de personas en la SEFA/PR implantado | Modelo          | P    |                   | 1        | 404,988.16         | 2,001,315.78  |
|     |  |                 | P(a) |                   | 1        | 404,988.16         | 1,810,553.94  |
|     |  |                 | A    |                   | 0        |                    | 0             |
| 1.3 | 1.3 – Modelo de gestión de TI implantado                                 | # of agencies   | P    |                   | 1        | 2,420,331.16       | 15,711,052.64 |
|     |  |                 | P(a) |                   | 1        | 2,420,331.16       | 15,669,010.7  |
|     |  |                 | A    |                   | 0        |                    | 0             |
| 1.4 | 1.4 Mecanismos de transparencia y ciudadanía fiscal implantado           | Mecanismos      | P    |                   | 2        | 267,500            | 723,684.22    |
|     |  |                 | P(a) |                   | 2        | 267,500            | 687,500.01    |
|     |  |                 | A    |                   | 0        |                    | 0             |

## RESULTS MATRIX

## OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

## Component Nbr. 2 Administración tributaria y contencioso fiscal

|      | Output  | Unit of Measure |      | PHYSICAL PROGRESS |          | FINANCIAL PROGRESS |              |
|------|---|-----------------|------|-------------------|----------|--------------------|--------------|
|      |   |                 |      | 2020              | EOP 2025 | 2020               | EOP 2025     |
| 2.1  | 2.1 - Modelo de gestión de política tributaria implantado                               | Modelo          | P    |                   | 1        | 110,842.11         | 852,631.57   |
|      |   |                 | P(a) |                   | 1        | 110,842.11         | 852,631.57   |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.2  | 2.2 - Sistema de catastro y de documentos fiscales electrónicos implantado              | Sistema         | P    |                   | 1        | 408,765.79         | 1,901,684.22 |
|      |   |                 | P(a) |                   | 1        | 408,765.79         | 1,674,023.69 |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.3  | 2.3 - Sistema de gestión de los documentos fiscales electrónicos implantado             | Sistema         | P    |                   | 1        | 107,789.47         | 336,842.1    |
|      |   |                 | P(a) |                   | 1        | 107,789.47         | 272,842.1    |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.4  | 2.4 – Modelo de gestión de la cobranza tributaria implantado                            | Modelo          | P    |                   | 1        | 564,473.69         | 2,257,894.75 |
|      |   |                 | P(a) |                   | 1        | 564,473.69         | 1,896,368.43 |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.5  | 2.5 – Modelo de gestión de la acción fiscal implantado                                  | Modelo          | P    |                   | 1        | 280,855.27         | 1,123,421.07 |
|      |   |                 | P(a) |                   | 1        | 280,855.27         | 1,100,952.64 |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.6  | 2.6 - Modelo de fiscalización de los contribuyentes implantado                          | Modelo          | P    |                   | 1        | 317,900            | 1,979,473.69 |
|      |   |                 | P(a) |                   | 1        | 317,900            | 1,701,755.27 |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.7  | 2.7 - Sistema de auto regularización del contribuyente implantado                       | Sistema         | P    |                   | 1        | 940,789.47         | 4,803,947.37 |
|      |   |                 | P(a) |                   | 1        | 940,789.47         | 4,098,355.26 |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.8  | 2.8 - Sistema de control de créditos acumulados y de restitución de tributos implantado | Sistema         | P    |                   | 1        | 264,947.37         | 1,324,736.85 |
|      |   |                 | P(a) |                   | 1        | 264,947.37         | 1,126,026.32 |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.9  | 2.9 - Modelo de gestión del contencioso fiscal implantado                               | Modelo          | P    |                   | 1        | 859,473.69         | 3,836,842.11 |
|      |   |                 | P(a) |                   | 1        | 859,473.69         | 3,276,315.8  |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.10 | 2.10 - Modelo de servicios al contribuyente implantado                                  | Modelo          | P    |                   | 1        | 342,619.47         | 1,426,210.52 |
|      |   |                 | P(a) |                   | 1        | 342,619.47         | 1,212,278.94 |
|      |   |                 | A    |                   | 0        |                    | 0            |
| 2.11 | 2.11 - Sistema de gestión tributaria implantado   | Sistema         | P    |                   | 1        | 909,539.47         | 3,738,157.89 |
|      |   |                 | P(a) |                   | 1        | 909,539.47         | 3,192,434.2  |
|      |   |                 | A    |                   | 0        |                    | 0            |

## RESULTS MATRIX

## OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

## Component Nbr. 3 Administración financiera y gasto público

|     | Output   | Unit of Measure |      | PHYSICAL PROGRESS |          | FINANCIAL PROGRESS |              |
|-----|--|-----------------|------|-------------------|----------|--------------------|--------------|
|     |  |                 |      | 2020              | EOP 2025 | 2020               | EOP 2025     |
| 3.1 | 3.1 - Modelo de planificación presupuestaria orientado por resultados implantado       | Modelo          | P    |                   | 1        | 206,973.68         | 1,040,789.44 |
|     |  |                 | P(a) |                   | 1        | 206,973.68         | 909,078.92   |
|     |  |                 | A    |                   | 0        |                    | 0            |
| 3.2 | 3.2 - Sistema de gestión contable, presupuestaria, financiera y patrimonial implantado | Sistema         | P    |                   | 2        | 1,106,052.63       | 5,630,263.15 |
|     |  |                 | P(a) |                   | 2        | 1,106,052.63       | 5,027,130.52 |
|     |  |                 | A    |                   | 0        |                    | 0            |
| 3.3 | 3.3 Sistema de gestión de haberes implantado   | Sistema         | P    |                   | 1        | 57,894.73          | 289,473.68   |
|     |  |                 | P(a) |                   | 1        | 57,894.73          | 260,526.31   |
|     |  |                 | A    |                   | 0        |                    | 0            |
| 3.4 | 3.4 - Modelo de gestión de costos de los servicios públicos implantado                 | Modelo          | P    |                   | 1        | 151,052.63         | 755,263.15   |
|     |  |                 | P(a) |                   | 1        | 151,052.63         | 604,210.52   |
|     |  |                 | A    |                   | 0        |                    | 0            |
| 3.5 | 3.5 Sistema de gestión de la deuda pública implantado                                  | Sistema         | P    |                   | 1        | 301,315.79         | 1,606,578.96 |
|     |  |                 | P(a) |                   | 1        | 301,315.79         | 1,455,921.06 |
|     |  |                 | A    |                   | 0        |                    | 0            |

## Other Cost

|  |                               |      |  |  |        |         |
|--|-------------------------------|------|--|--|--------|---------|
|  | A1 - Gestão do Projeto        | P    |  |  | 40,500 | 270,000 |
|  |                               | P(a) |  |  | 40,500 | 243,000 |
|  |                               | A    |  |  |        | 0       |
|  | A2 -Monitoramento e Avaliação | P    |  |  | 45,600 | 420,000 |
|  |                               | P(a) |  |  | 45,600 | 359,400 |
|  |                               | A    |  |  |        | 0       |

## Total Cost

|  |            |      |  |  |               |               |
|--|------------|------|--|--|---------------|---------------|
|  | Total Cost | P    |  |  | 11,202,046.69 | 55,000,000    |
|  |            | P(a) |  |  | 11,202,046.69 | 50,170,026.73 |
|  |            | A    |  |  |               | 0             |

## CHANGES TO THE MATRIX

No information available for this section

## PMR Operational Report

### IMPLEMENTATION STATUS AND LEARNING

| Lesson Learned - Categories |
|-----------------------------|
|                             |