

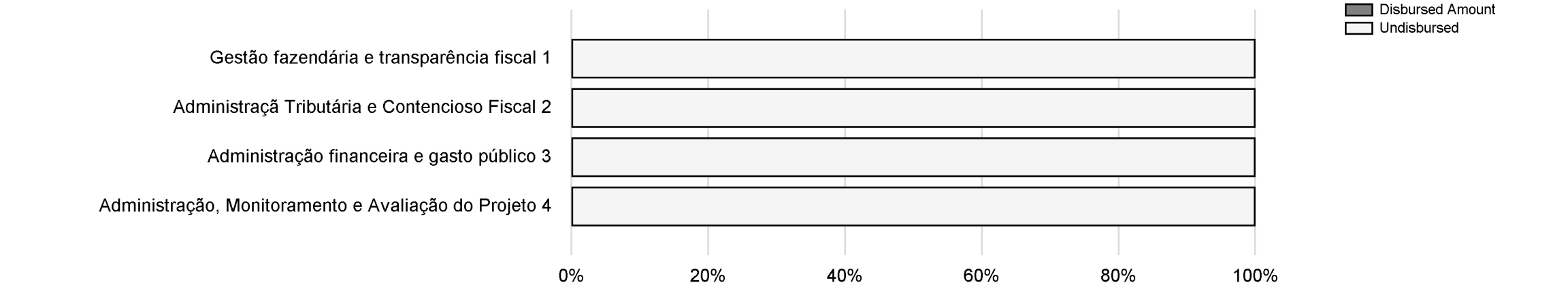
PMR Public Report

Operation Number	BR-L1517	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 for the State of ESPÍRITO SANTO - PROFISCO II – ES	Loan Number	4741/OC-BR
Executing Agency	SECRETARIA DE FAZENDA DE ESPIRITO SANTO	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	DEZOLT, ANA LUCIA PAIVA	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 ESPIRITU SANTO		
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-L1517	37,800,000	37,800,000	4,200,000	0	42,000,000	37,800,000	5,000,000	13.23%	32,800,000
Aggregated	37,800,000	37,800,000	4,200,000	0	42,000,000	37,800,000	5,000,000	13.23%	32,800,000

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: Diminuição da relação do déficit fiscal primário e o PIB estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2026	
1.0	Resultado Primário/PIB	%	0.16	2018	2026	P	.27
						A	-
Details							

Means of Verification: Rendición de cuentas anual, Coordinación de Estudios Económicos (CEE/IJSN)

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: Aumento da relação entre a arrecadação tributária e o PIB estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2026	
2.0	Arrecadação tributária / PIB-ES	%	8.8	2018	2026	P	12.44
						A	-
Details							

Means of Verification: Rendición de cuentas anual, Coordinación de Estudios Económicos (CEE/IJSN)

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	Percent of GDP collected in taxes (%) ()		

General Development Objectives Nbr. 3: Diminuição da relação da dívida corrente líquida e o PIB estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2026	
3.0	Dívida Corrente Líquida (DCL) / PIB-ES	%	1.88	2018	2026	P	.74
						A	-
Details							

Means of Verification: Rendición de cuentas anual, Coordinación de Estudios Económicos (CEE/IJSN)

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 da relação entre as metas estratégicas de planejamento que foram cumpridas e o total de metas planejadas											
Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 2026
1.0	Quantidade de metas cumpridas / total de metas planejadas	%	0	2018	P	-	-	-	40	60	60
					A	-	-	-	-	-	-

Details

Means of Verification: Informe de gestión estratégica, Gerencia de Desarrollo Hacendario (GEDEF)

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

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Specific Development Objectives Nbr. 2: Diminuição da relação entre o custo para arrecadar e a arrecadação tributária

Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 2026
2.0	Orçamento de funcionamento da SEFAZ/Arrecadação tributária total	%	1.22	2018	P	1.28	1.37	1.26	1.21	1.2	1.2
					A	-	-	-	-	-	-
Details											
Means of Verification: Informe de gestión del SIGEFES, Grupo Presupuestario (GPO)											
Observations:											
Evaluation Methodology: -											

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 3: Redução da discrepância entre o orçamento planejado e o orçamento executado

Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 2026
3.0	Orçamento executado / orçamento planejado	%	7.5	2018	P	18	14	12	10	5	5
					A	-	-	-	-	-	-
Details											
Means of Verification: Ley Presupuestaria Anual (LOA) y Balance General del Estado publicados en la web de la SEFAZ.											
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 2026	2022	EOP 2026
1.01	1.1 - Implantação do Modelo de governança da gestão fiscal	Modelo	P	-	1	-	749,361.7
			P (a)	-	1	-	749,362
			A	-	-	-	-
1.02	1.2 - Implantação do Modelo de gestão de processos administrativos	Modelo	P	-	1	-	1,858,404.26
			P (a)	-	1	-	1,858,404
			A	-	-	-	-
1.03	1.3 - Atualização do Modelo de gestão de recursos humanos por competências	Modelo	P	-	1	18,723.41	6,258,723.41
			P (a)	-	1	18,723.41	6,258,723
			A	-	-	-	-
1.04	1.4 - Atualização do Modelo de gestão do TIC	Modelo	P	-	1	556,175.53	10,802,628.12
			P (a)	-	1	556,175.53	18,886,400
			A	0.5	0.5	1,268,974	1,268,974
1.05	1.5 - Implantação de um Novo Modelo de Controle Interno do estado	Modelo	P	-	1	-	2,505,888.51
			P (a)	-	1	-	2,505,889
			A	-	-	-	-

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2026	2022	EOP 2026
2.01	2.1 - Implantação do Modelo da gestão dos instrumentos de apoio à política tributária	Software	P	-	1	-	421,808.51
			P (a)	-	1	-	421,808
			A	-	-	-	-
2.02	2.2 - Implantação do Modelo de fiscalização	Modelo	P	-	1	464,995.74	7,474,276.49
			P (a)	-	1	464,995.74	8,210,040
			A	-	-	650,135	650,135
2.03	2.3 - Implantação do Processo eletrônico do contencioso	Sistema	P	-	1	30,873.91	243,639.87
			P (a)	-	1	30,873.91	270,463
			A	-	-	26,309	26,309
2.04	2.4 - Implantação da Sistemática de atendimento integral	Sistemática	P	1	1	1,127,525	2,013,068.3
			P (a)	1	1	1,127,525	5,472,039.3
			A	1	1	1,586,496	1,586,496
2.05	2.5 - Implantação do Modelo de cobrança administrativa	Modelo	P	-	1	-	851,063.83
			P (a)	-	1	-	851,063
			A	-	-	-	-

Component Nbr. 3 Administração Financeira e Gasto Público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2026	2022	EOP 2026
3.01	3.1 - Implantação do Modelo de planejamento e execução orçamentário e de gestão de investimentos	Modelo	P	-	1	-	872,241
			P (a)	-	1	-	872,340
			A	-	-	-	-
3.02	3.2 - Implantação do Modelo de Programação e Execução financeira	Modelo	P	-	1	-	2,502,063
			P (a)	-	1	-	2,502,127
			A	-	-	-	-
3.03	3.3 - Implantação do Modelo de gestão de aquisições do estado	Modelo	P	-	1	15,041	2,276,050
			P (a)	-	1	15,041	7,332,025
			A	-	-	-	-
3.04	3.4 - Implantação das Normas de Contábeis aplicadas ao setor público	Norma	P	-	1	421,174	1,740,729
			P (a)	-	1	421,174	3,755,564
			A	0.5	0.5	443,583	443,583
3.05	3.5 - Implantação do Modelo de gestão de custos públicos	Software	P	-	1	3,830	439,574
			P (a)	-	1	3,830	707,003.7
			A	-	-	46,272	46,272

Other Cost				
	4.1 Administração, Monitoramento e Avaliação do Projeto	P	8,511	257,143
		P (a)	8,511	257,144
		A	0	0
	Contigência	P	0	733,337
		P (a)	0	733,337
		A	0	0

Total Cost				
	Total Cost	P	2,646,849.59	42,000,000
		P (a)	2,646,849.59	61,643,732
		A	4,021,769	4,021,769

CHANGES TO THE MATRIX

Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	1.1 - Implantação do Modelo de governança da gestão fiscal	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	1.2 - Implantação do Modelo de gestão de processos administrativos	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	1.3 - Atualização do Modelo de gestão de recursos humanos por competências	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	1.4 - Atualização do Modelo de gestão do TIC	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/27/2023
	1.5 - Implantação de um Novo Modelo de Controle Interno do estado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	2.1 - Implantação do Modelo da gestão dos instrumentos de apoio à política tributária	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	2.2 - Implantação do Modelo de fiscalização	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/27/2023
	2.3 - Implantação do Processo eletrônico do contencioso	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	2.4 - Implantação da Sistemática de atendimento integral	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/27/2023
	2.5 - Implantação do Modelo de cobrança administrativa	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	3.1 - Implantação do Modelo de planejamento e execução orçamentário e de gestão de investimentos	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	3.2 - Implantação do Modelo de Programação e Execução financeira	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	3.3 - Implantação do Modelo de gestão de aquisições do estado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	3.4 - Implantação das Normas de Contábeis aplicadas ao setor público	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	3.5 - Implantação do Modelo de gestão de custos públicos	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy		
1	Inactive		Political Environment		
	Response Actions				
	1	Management Strategy		Status	

Risk ID	Risk Status		Risk Taxonomy		
2	Active		Economic and Financial Environment		
	Response Actions				
	2.01	Management Strategy		Status	
		MITIGATE		COMPLETE	
	2.02	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy		
3	Active		Human Resources		
	Response Actions				
	3.01	Management Strategy		Status	
		MITIGATE		COMPLETE	
	3.02	Management Strategy		Status	
		MITIGATE		COMPLETE	

Risk ID	Risk Status		Risk Taxonomy
4	Active		Human Resources
	Response Actions		
	4.01	Management Strategy	Status
		MITIGATE	ACTIVE
	4.02	Management Strategy	Status
		MITIGATE	ACTIVE
	4.03	Management Strategy	Status
		MITIGATE	ACTIVE
	4.04	Management Strategy	Status
		MITIGATE	ACTIVE
	4.05	Management Strategy	Status
		MITIGATE	ACTIVE
	4.06	Management Strategy	Status
		MITIGATE	ACTIVE

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

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

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

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

Risk ID	Risk Status		Risk Taxonomy
9	Active		Institutional Environment
	Response Actions		
	9	Management Strategy	Status

Risk ID	Risk Status		Risk Taxonomy
10	Active		Technical Design
	Response Actions		
	10	Management Strategy	Status

Risk ID	Risk Status		Risk Taxonomy
11	Active		Goods, and Services
	Response Actions		
	11	Management Strategy	Status

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Monitoring & Evaluation