

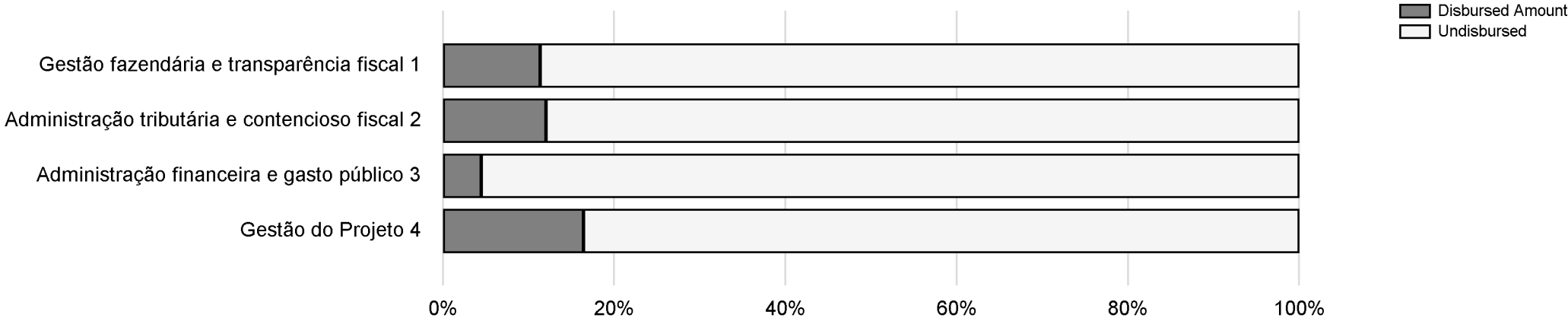
PMR Public Report

Operation Number	BR-L1534	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 Rio Grande do Sul – PROFISCO II – RS	Loan Number	4961/OC-BR
Executing Agency	SECRETARIA DE ESTADO DA FAZENDA DO RIO GRANDE DO SUL	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 RIO GRANDE DO SUL		
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-L1534	60,000,000	60,000,000	6,700,000	0	66,700,000	60,000,000	22,901,171.45	38.17%	37,098,828.55
Aggregated	60,000,000	60,000,000	6,700,000	0	66,700,000	60,000,000	22,901,171.45	38.17%	37,098,828.55

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 estatal

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
1.0	Resultado Primário / PIB/RS	%	-54	2019	2025	P	(.26)
						A	-

Details

Means of Verification: Relatório do Tesouro SEFAZ RS

Observations: Fórmula de cálculo: Valor do resultado primário como porcentagem do PIB

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 da relação entre a arrecadação tributária e o PIB estatal

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
2.0	Arrecadação Tributária/PIB/RS	%	8.01	2019	2025	P	8.09
						A	-

Details

Means of Verification: Relatório Administração Tributária SEFAZ/RS

Observations: Fórmula de cálculo: Valor da arrecadação tributária / PIB do ano correspondente

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: Diminuição da relação da dívida corrente líquida e o PIB estatal

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2025	
3.0	Dívida Corrente Líquida (DCL) / PIB/RS	%	18.8	2019	2025	P	18.5
						A	-

Details

Means of Verification: Relatório do Tesouro SEFAZ RS

Observations: Fórmula de cálculo: Valor da Dívida Corrente /PIB do ano correspondente

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 de planejamento estratégicas que foram cumpridas e o total de metas planejadas											
Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2021	2022	2023	2024	2025	EOP 2025
1.0	Quantidade de Metas cumpridas / total de metas planificadas	%	69.66	2019	P	70	72	73	74	75	75
					A	87.5	-	-	-	-	-
Details											

Means of Verification: Relatório de Relatório anual do planejamento estratégico da SEFAZ/RS

Observations: Comparação Antes - Depois

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 1: Diminuição da relação entre o custo para arrecadar e a arrecadação tributária

Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2021	2022	2023	2024	2025	EOP 2025
1.0	Orçamento de funcionamento da SEFAZ/RS / arrecadação tributária total	%	1.03	2019	P	1.15	1.15	1.13	1.11	1.09	1.09
					A	.84	-	-	-	-	-
Details											

Means of Verification: Balanço Sintético do Estado RS -SEFAZ/RS e Relatório financeiro SEFAZ

Observations: Comparação Antes - Depois

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 2: Redução da discrepância entre o orçamento planejado e o orçamento executado

Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2021	2022	2023	2024	2025	EOP 2025
2.0	Orçamento executado / orçamento planejado	%	0.68	2019	P	5	5	5	5	5	5
					A	6.06	-	-	-	-	-
Details											

Means of Verification: Balanço Sintético do Estado RS e Lei de Orçamento Anual – LOA - SEFAZ/RS

Observations: Comparação Antes - Depois

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Componente 1: Gestão fazendária e transparência fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2025	2022	EOP 2025
1.01	1.1 Modelo de governança institucional implantado	Modelo	P	-	1	1,294,713	2,538,653
			P (a)	-	1	199,564	2,538,653
			A	-	-	193,198	193,198
1.02	1.2 Modelo de gestão de pessoas implantado	Modelo	P	-	1	1,056,812	7,723,151
			P (a)	-	1	661,135	7,723,151
			A	-	-	989,182	1,137,393
1.03	1.3 Modelo de gestão de TI implantado	# of agencies	P	-	1	8,442,952	15,892,003
			P (a)	-	1	6,006,860	15,892,003
			A	-	-	8,697,743	8,878,199
1.04	1.4 Modelo de planejamento e gestão de compras e contratos de SEFAZ implantado	Modelo	P	-	1	97,600	610,000
			P (a)	-	1	50,000	610,000
			A	-	-	67,024	67,024
1.05	1.5 Modelo de comunicação e transparência com a sociedade implantado	Modelo	P	-	1	405,490	2,050,772
			P (a)	-	1	80,476	2,050,772
			A	-	-	116,958	146,092

Component Nbr. 2 Componente 2: Administração tributária e contencioso fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2025	2022	EOP 2025
2.01	2.1 Modelo de gestão de política tributária implantado	Modelo	P	-	1	433,420	1,724,267
			P (a)	-	1	900	1,724,267
			A	-	-	848	848
2.02	2.2 Sistema de Simplificação Tributária implantado	Sistema	P	-	1	287,224	1,320,480
			P (a)	-	1	96,593	1,320,480
			A	-	-	274,221	439,441
2.03	2.3 Modelo de Fiscalização implantado	Modelo	P	-	1	2,887,137	7,628,935
			P (a)	-	1	623,684	7,628,935
			A	-	-	1,101,716	1,128,589
2.04	2.4 Modelo de gestão do contencioso implantado	Modelo	P	-	1	1,343,582	5,709,910
			P (a)	-	1	267,995	5,709,910
			A	-	-	268,727	1,279,307
2.05	2.5 Modelo de gestão de Serviços ao Contribuinte implantado	Modelo	P	-	1	558,594	4,630,720
			P (a)	-	1	674,072	4,630,720
			A	-	-	737,171	790,870
2.06	2.6 Sistema de Cobrança Administrativa implantado	Sistema	P	-	1	146,540	862,000
			P (a)	-	1	166,716	862,000
			A	-	-	148,135	269,865
2.07	2.7 - Sistema de Arrecadação implantado	Sistema	P	-	1	78,008	557,200
			P (a)	-	1	-	557,200
			A	-	-	-	-

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2025	2022	EOP 2025
3.01	3.1 Sistema de gestão orçamentária, Financeira e Contável implantado	Sistema	P	-	1	2,466,667	6,666,669
			P (a)	-	1	278,035	6,666,664
			A	-	-	173,185	195,779
3.02	3.2 Sistema de gestão de Folhas de Ativos e Inativos implantado	Sistema	P	-	1	291,174	1,827,229
			P (a)	-	1	471,339	1,827,229
			A	-	-	651,669	829,547
3.03	3.3 Sistema de gestão de passivos, incluindo ordens judiciais de pagamento, acordos judiciais e eventos processuais implantado	Sistema	P	-	1	-	60,000
			P (a)	-	1	-	60,000
			A	-	-	-	-
3.04	3.4 - Sistema de gestão da Dívida Pública implantado	Sistema	P	-	1	-	179,400
			P (a)	-	1	-	179,410
			A	-	-	-	-
3.05	3.5 Modelo de gestão de riscos fiscais implantado	Modelo	P	-	1	155,120	554,000
			P (a)	-	1	121,671	554,000
			A	-	-	266,849	271,493
3.06	3.6. Modelo de auditoria da gestão fiscal baseada em análise de riscos implantado	Modelo	P	-	1	221,984	1,054,339
			P (a)	-	1	94,219	1,054,339
			A	-	-	120,174	222,419
3.07	3.7. Modelo de Qualidade do Gasto implantado	Modelo	P	-	1	289,232	2,410,272
			P (a)	-	1	55,307	2,410,272
			A	-	-	90,823	90,823

Other Cost					
	Monitoramento e Avaliação		P	104,000	520,000
			P (a)	103,842	519,995
			A	115,209	151,737
	Auditoria		P	36,000	180,000
			P (a)	19,400	180,000
			A	0	0
	Contingência		P	0	2,000,000
			P (a)	0	2,000,000
			A	0	0

Total Cost					
	Total Cost		P	20,596,249	66,700,000
			P (a)	9,971,808	66,700,000
			A	14,012,832	16,092,624

CHANGES TO THE MATRIX					
Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	1.2 Modelo de gestão de pessoas implantado	Modify Output	Modify Financial Historical Actual	DANIELADO	3/13/2023
	3.1 Sistema de gestão orçamentária, Financeira e Contável implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	3.4 - Sistema de gestão da Dívida Pública implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/15/2023
	3.6. Modelo de auditoria da gestão fiscal baseada em análise de riscos implantado	Modify Output	Modify Financial Historical Actual	DANIELADO	3/13/2023

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy		
1	Active		Economic and Financial Environment		
	Response Actions				
	1.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	1.02	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy		
2	Active		Human Resources		
	Response Actions				
	2.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	2.02	Management Strategy		Status	
		MITIGATE		ACTIVE	

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

Risk ID	Risk Status		Risk Taxonomy		
4	Inactive		Planning		
	Response Actions				
	4	Management Strategy		Status	

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

Risk ID	Risk Status		Risk Taxonomy
6	Inactive		Goods, and Services
	Response Actions		
	6	Management Strategy	Status

Risk ID	Risk Status		Risk Taxonomy		
7	Active		Economic and Financial Environment		
	Response Actions				
	7.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	7.02	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy		
8	Active		Internal Processes		
	Response Actions				
	8.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	8.02	Management Strategy		Status	
		MITIGATE		ACTIVE	



Risk ID	Risk Status		Risk Taxonomy		
9	Active		Institutional Environment		
	Response Actions				
	9.01	Management Strategy		Status	
		TRANSFER		ACTIVE	
	9.02	Management Strategy		Status	
		MITIGATE		ACTIVE	
	9.03	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy		
10	Inactive		Institutional Environment		
	Response Actions				
	10	Management Strategy		Status	

Risk ID	Risk Status		Risk Taxonomy		
11	Active		Economic and Financial Environment		
	Response Actions				
	11.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	11.02	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
12	Inactive		Goods, and Services
	Response Actions		
	12	Management Strategy	Status

Risk ID	Risk Status		Risk Taxonomy		
13	Active		Human Resources		
	Response Actions				
	13.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	13.02	Management Strategy		Status	
		MITIGATE		ACTIVE	
	13.03	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
14	Active		Economic and Financial Environment
	Response Actions		
	14.01	Management Strategy	Status
		SHARE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy		
15	Inactive		Internal Processes		
	Response Actions				
	15	Management Strategy		Status	

Risk ID	Risk Status		Risk Taxonomy		
16	Active		Internal Processes		
	Response Actions				
	16.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	16.02	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
17	Active		Planning
	Response Actions		
	17.01	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
18	Inactive		Internal Processes
	Response Actions		
	18	Management Strategy	Status

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

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

Risk ID	Risk Status		Risk Taxonomy		
21	Active		Political Environment		
	Response Actions				
	21.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	21.02	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
22	Active		Human Resources
	Response Actions		
	22.01	Management Strategy	Status
		MITIGATE	ACTIVE
	22.02	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Acquisitions and Procurement - Bidding Stage
Acquisitions and Procurement - Provider Performance and Supervision
Project Monitoring & Evaluation