

PMR Public Report

Operation Number	BR-L1500	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 Maranhão - PROFISCO II MA	Loan Number	4458/OC-BR
Executing Agency	GOVERNO DO ESTADO DO MARANHÃO	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	GOVERNO DO ESTADO DO MARANHÃO		

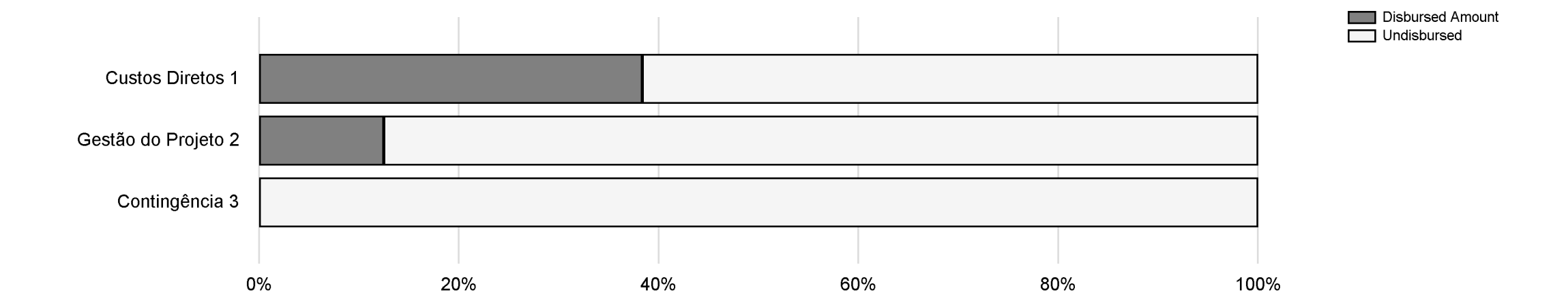
Environmental and Social Safeguards

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-L1500	35,000,000	35,000,000	3,900,000	0	38,900,000	35,000,000	19,590,295.82	55.97%	15,409,704.18
Aggregated	35,000,000	35,000,000	3,900,000	0	38,900,000	35,000,000	19,590,295.82	55.97%	15,409,704.18

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. 0: Diminuição da relação entre o déficit fiscal primário e o PIB Estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2024	
0.0	Resultado Primário / PIB	%	0.59	2018	2024	P	.32
						A	-

Details

Means of Verification: Informe de gestión – SEPLAN/MA

Observations: La disminución del déficit fiscal primario contribuye directamente al equilibrio fiscal, cuando asociada con el aumento de la recaudación y al control efectivo del gasto público (PME)

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. 1: Aumento da relação entre arrecadação de impostos e PIB estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2024	
1.0	Arredação tributária/PIB	%	7.98	2018	2024	P	5.7
						A	-

Details

Means of Verification: Informe AT SEFAZ/MA

Observations: El aumento real de la recaudación tributaria contribuye directamente al equilibrio fiscal, cuando asociado al control efectivo del gasto público (PME)

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. 2: Diminuição da relação entre a Dívida Corrente Líquida e PIB estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2024	
2.0	Dívida Corrente Líquida / PIB	%	7.51	2018	2024	P	2.33
						A	-

Details

Means of Verification: Informe de gestión – SEPLAN/MA

Observations: La disminución de la deuda corriente neta contribuye directamente al equilibrio fiscal, cuando asociada con el aumento de la recaudación y al control efectivo del gasto público

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. 0: Aumento na relação entre as metas de planejamento estratégico que foram atingidas e o total de metas planejadas												
Observation:												
	Indicator	Unit of Measure	Baseline	Baseline Year		2019	2020	2021	2022	2023	2024	EOP 2024
0.0	Metas cumpridas / total de metas planejadas	%	60	2018	P	52	52	55	60	70	-	70
					A	70	75	77.5	-	-	-	-
Details												

Means of Verification: Informe de balance histórico de la planificación estratégica de SEFAZ/MA

Observations:

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		2019	2020	2021	2022	2023	2024	EOP 2024
1.0	Custo para arrecadar / Arrecadação tributária	%	3.35	2018	P	3.49	3.2	3.1	3.02	2.93	-	2.93
					A	3.54	3.44	3.35	-	-	-	-
Details												

Means of Verification: Balance sintético del Estado

Observations:

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		2019	2020	2021	2022	2023	2024	EOP 2024
2.0	Orçamento executado / orçamento planejado	%	2.07	2018	P	(5)	(5)	(5)	(5)	(5)	-	(5)
					A	(20.51)	(1.91)	62.11	-	-	-	-
Details												

Means of Verification: Informe anual - Coordinación del Tesoro Estatal de la SEFAZ/MA. Datos del Sistema Financiero del Estado (SIAFEM)

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 1 - Gestão fazendária e transparência fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
1.01	1.1.1 Sistemas corporativos da Secretaria de Estado da Fazenda (SEFAZ) implementados	Sistemas	P	1	3	12,500	390,000
			P (a)	-	3	222,207	632,680
			A	-	1	275,221	392,155
1.02	1.1.2 Modelo de gestão de riscos operacionais implantado	Modelo	P	-	1	412,500	550,000
			P (a)	1	1	169,557	190,549
			A	1	1	171,494	190,549
1.03	1.2.1 Modelo de gestão estratégica de pessoas implantado	Modelo	P	1	1	20,000	340,000
			P (a)	-	1	96,665	742,749
			A	-	-	284,523	557,858
1.04	1.2.2 Planos de desenvolvimento das competências fazendárias	Plano	P	1	5	239,169	630,000
			P (a)	1	5	60,000	415,000
			A	1	3	117,228	173,031
1.05	1.3.1 Sistemas de tecnologia da informação (TI) atualizados	# of agencies	P	1	5	1,360,000	4,835,000
			P (a)	1	5	313,416	3,361,039
			A	1	3	288,245	1,389,837
1.06	1.3.2 Soluções de TI implantados	# of agencies	P	1	5	722,000	9,383,333
			P (a)	1	6	2,902,858	10,761,546
			A	1	4	4,646,865	9,022,734
1.07	1.3.3 Instrumentos de segurança de TI implantados	# of agencies	P	1	4	511,667	1,591,667
			P (a)	1	5	252,331	1,913,912
			A	1	3	575,260	1,022,120
1.08	1.4.1 Módulos de planejamento, gestão de compras, gestão de contratos e supervisão de contratos implantados	Módulo	P	1	3	6,700	180,000
			P (a)	1	3	12,977	135,826
			A	1	2	18,084	104,826

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
2.01	2.1.1 Modelos de monitoramento de grandes contribuintes por setor modernizado	Setor	P	-	4	-	200,000
			P (a)	1	4	222,782	389,294
			A	-	3	1,700	4,392
2.02	2.2.1 Sistema de planejamento, execução, controle e avaliação das ações fiscais implantado	Módulos do sistema	P	1	4	130,000	1,068,500
			P (a)	1	6	676,435	7,536,714
			A	1	2	480,155	2,714,625
2.03	2.2.2 Ferramentas de fiscalização de tráfego de mercadorias modernizadas	Ferramenta	P	1	4	1,000,000	7,346,680
			P (a)	1	4	781,995	4,126,957
			A	1	2	483,747	1,941,314
2.04	2.3.1 Sistema de unificação das obrigações acessórias tributárias implantado	Módulos do sistema	P	1	3	75,800	1,626,400
			P (a)	-	3	-	628,394
			A	-	3	-	628,394
2.05	2.3.2 Rede nacional para a simplificação do registro e legalização de empresas e negócios - sistema REDESIM implantado	Sistema	P	-	1	-	35,000
			P (a)	-	1	-	19,602
			A	-	1	-	19,602
2.06	2.3.3 Sistema de portal único do comércio exterior implantado	Sistema	P	-	1	-	35,000
			P (a)	-	1	35,542	195,180
			A	-	-	72,575	89,697
2.07	2.4.1 Procedimentos das instâncias de julgamentos administrativos aperfeiçoados	Procedimento	P	2	4	25,000	210,000
			P (a)	-	4	57,834	220,466
			A	-	2	36,472	104,032
2.08	2.4.2 Sistema de contencioso judicial integrado	Módulos do sistema	P	1	3	515,000	1,350,000
			P (a)	1	3	312,693	1,350,000
			A	1	2	425,300	626,083
2.09	2.5.1 Modelo de assistência integral ao contribuinte implantado	Modelo	P	1	1	708,800	1,700,000
			P (a)	-	1	139,242	1,013,830
			A	-	-	175,980	272,261
2.10	2.5.2 Mecanismo de pesquisa avançada da legislação tributária implantado	Mecanismo	P	1	1	235,500	360,000
			P (a)	-	1	6,000	46,000
			A	-	-	776	776
2.11	2.6.1 Serviços de arrecadação disponíveis no sistema SEFAZ.net.	Serviço	P	5	28	100,000	485,000
			P (a)	5	28	50,000	419,970
			A	5	5	20,598	58,342
2.12	2.6.2 Mecanismos de gestão do ITCD aperfeiçoados	Mecanismo	P	1	3	115,000	515,000
			P (a)	-	3	46,080	844,549
			A	-	1	68,800	118,959

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
3.01	3.1.1 Modelo conceitual de planejamento definido	Modelo	P	-	1	-	600,000
			P (a)	-	1	194,739	794,462
			A	-	-	212,355	212,355
3.02	3.1.2 Sistema integrado de Planejamento e Gestão Fiscal implantado	Módulos de sistema	P	1	8	500,000	3,900,000
			P (a)	1	8	505,835	2,913,517
			A	1	7	499,563	2,913,517
3.03	3.2.1 Modelo de gestão de custos definido	Modelo	P	1	1	200,000	480,000
			P (a)	-	1	212,400	282,395
			A	-	-	255,370	255,370
3.04	3.2.2 Análise de custo setorial realizada	Análise	P	-	1	-	20,000
			P (a)	-	1	-	23,144
			A	-	-	-	-

Other Cost				
	Monitoramento e Avaliação	P	19,250	178,000
		P (a)	31,764	534,162
		A	56,442	112,403
	Auditoria	P	0	240,000
		P (a)	20,000	240,000
		A	0	0
	Imprevistos	P	325,210	650,420
		P (a)	0	0
		A	0	0
Total Cost				
	Total Cost	P	7,234,096	38,900,000
		P (a)	7,323,352	39,731,937
		A	9,166,753	22,925,232

CHANGES TO THE MATRIX

Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	1.1.1 Sistemas corporativos da Secretaria de Estado da Fazenda (SEFAZ) implementados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	1.2.1 Modelo de gestão estratégica de pessoas implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	1.2.2 Planos de desenvolvimento das competências fazendárias	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	1.3.1 Sistemas de tecnologia da informação (TI) atualizados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	1.3.2 Soluções de TI implantados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/17/2023
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	DANIELADO	3/13/2023
	1.3.3 Instrumentos de segurança de TI implantados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	DANIELADO	3/17/2023
	1.4.1 Módulos de planejamento, gestão de compras, gestão de contratos e supervisão de contratos implantados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/17/2023
	2.1.1 Modelos de monitoramento de grandes contribuintes por setor modernizado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	2.2.1 Sistema de planejamento, execução, controle e avaliação das ações fiscais implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/17/2023
			Modify Financial Historical Actual	DANIELADO	3/13/2023
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	DANIELADO	3/13/2023
	2.2.2 Ferramentas de fiscalização de tráfego de mercadorias modernizadas	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	DANIELADO	3/13/2023
	2.3.2 Rede nacional para a simplificação do registro e legalização de empresas e negócios - sistema REDESIM implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
			Modify Financial Historical Actual	DANIELADO	3/13/2023
	2.3.3 Sistema de portal único do comércio exterior implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	2.4.1 Procedimentos das instâncias de julgamentos administrativos aperfeiçoados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	2.5.1 Modelo de assistência integral ao contribuinte implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	2.5.2 Mecanismo de pesquisa avançada da legislação tributária implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	2.6.2 Mecanismos de gestão do ITCO aperfeiçoados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	3.1.1 Modelo conceitual de planejamento definido	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	3.1.2 Sistema integrado de Planejamento e Gestão Fiscal implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	3.2.1 Modelo de gestão de custos definido	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/13/2023
	3.2.2 Análise de custo setorial realizada	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	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		COMPLETE	

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

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

Risk ID	Risk Status		Risk Taxonomy
4	Inactive		Internal Processes
	Response Actions		
	4.01	Management Strategy	Status
		MITIGATE	COMPLETE

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



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

Risk ID	Risk Status		Risk Taxonomy
7	Inactive		Economic and Financial Environment
	Response Actions		
	7	Management Strategy	Status

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

Risk ID	Risk Status		Risk Taxonomy
9	Active		Internal Processes
	Response Actions		
	9.01	Management Strategy	Status
		ACCEPT	COMPLETE
	9.02	Management Strategy	Status
		MITIGATE	ACTIVE
	9.03	Management Strategy	Status
		MITIGATE	COMPLETE

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

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

Risk ID	Risk Status		Risk Taxonomy
12	Active		Human Resources
	Response Actions		
	12	Management Strategy	Status

Risk ID	Risk Status		Risk Taxonomy		
13	Inactive		Organizational Structure		
	Response Actions				
	13	Management Strategy		Status	

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Acquisitions and Procurement - Bidding Stage
Others - Technical-Sectorial Dimensions
Project Monitoring & Evaluation