



Operation Number: **BR-L1254**  
Year- PMR Cycle: **Second period Jan-Dec 2015**  
Last Update: **3/23/2016**  
PMR Validation Stage: **Validated by Representative**

Chief of Operations validation date: **04/01/2016**  
Division Chief validation date: **04/13/2016**  
Country Representative validation date: **04/28/2016**

Inter-American Development Bank - IDB  
Office of Strategic Planning and Development Effectiveness

## Operation Profile

### Basic Data

|                        |  |                                   |   |
|------------------------|--|-----------------------------------|---|
| Operation name:        | PROFISCO-Fiscal Modernization Project of the State of Sergipe (PROMOFAZ) | Loan Number:                      | 2518/OC-BR  |
| Executing Agency (EA): | Estado do Sergipe  |                                   |   |
| Team Leader:           | Bakaj,Patricia Goes  | Sector/Subsector:                 | FISCAL POLICY FOR SUSTAINABILITY AND GROWTH                   |
| Operation Type:        | Loan Operation   | Overall Stage:                    | Disbursing (From eligibility until all the loans are closed). |
| Lending Instrument:    | Investment Loan  | Country:                          | BRAZIL  |
| Borrower:              | Estado do Sergipe  | Convergence related Operation(s): |   |

### Total Cost and Source

|          | Original IDB   | Current Active IDB | Local Counterpart | Co-Financing/Country | Total operation cost - Original Estimate |
|----------|----------------|--------------------|-------------------|----------------------|--|
| BR-L1254 | \$5,788,000.00 | \$5,788,000.00     | \$2,171,000.00    | \$0.00               | \$7,959,000.00                           |

### Available Funds (US\$)

|          | Current IDB    | Disb. Amount to Date | % Disbursed | Undisbursed Balance |
|----------|----------------|----------------------|-------------|---------------------|
| BR-L1254 | \$5,788,000.00 | \$1,375,909.00       | 23.77%      | \$4,412,091.00      |

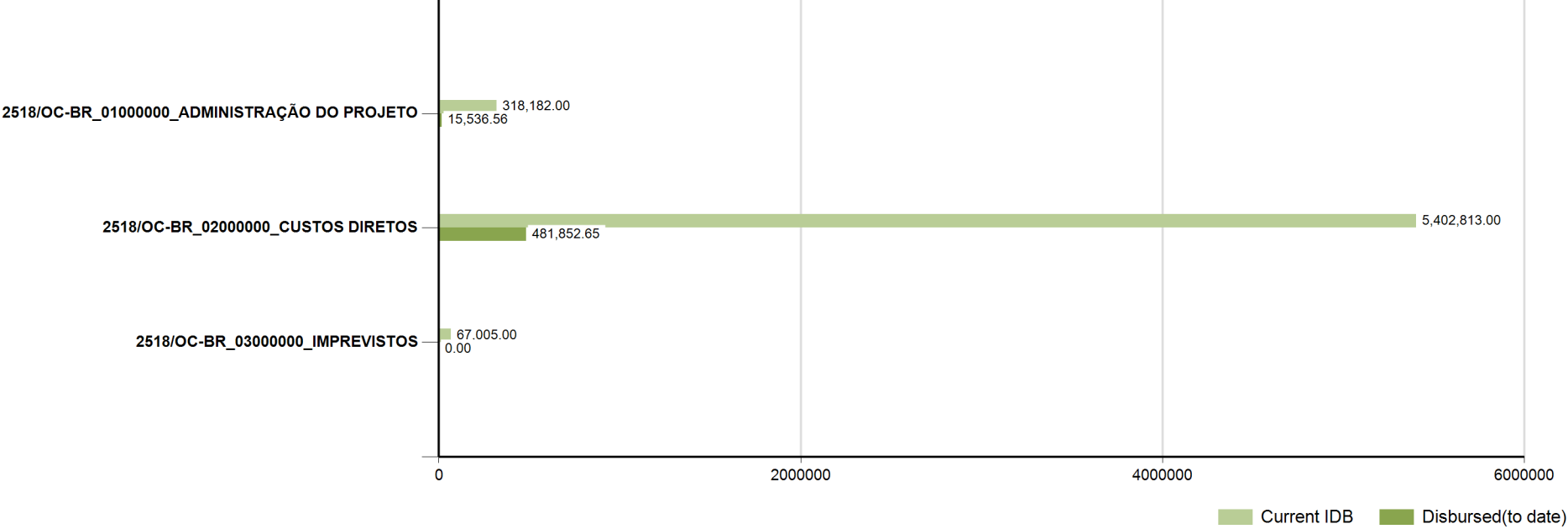
### Environmental and Social Safeguards

| Main Operation                            |  |
|---|--|
| Impacts Category:                         |  |
| Safeguard Performance Rating:             |  |
| Safeguard Performance Rating - Rationale: |  |

### Reformulation Information

| Main Operation  |    |
|---|----|
| Was/Were the objective(s) of this operation reformulated? | NO |
| Date of approval:   |    |

Expense Categories by Loan Contract (cumulative values)



Results Matrix

Impacts

No information related to this operation.

Outcomes

|  |  |                   |          |               |                       |              |      |      |      |      |      |       |       |
|--|--|-------------------|----------|---------------|-----------------------|--------------|------|------|------|------|------|-------|-------|
| Outcome:   | 0 Aumento da porcentagem de cumprimento do plano anual de metas da SEFAZ     |                   |          |               |                       |              |      |      |      |      |      |       |       |
| Observation:   | Somente o PE   |                   |          |               |                       |              |      |      |      |      |      |       |       |
| Indicators   | Flags*   | Unit of Measure   | Baseline | Baseline Year | Means of verification | Observations | 2013 | 2014 | 2015 | 2016 | 2017 | EOP   |       |
| 0.1 Cumprimento do plano anual de metas da SEFAZ                                 |  | %                 | 0.00     | 2012          | Relatorio da SEFAZ    |              | P    |      |      |      |      | 80.00 | 80.00 |
|  |  |                   |          |               |                       |              | P(a) |      |      |      |      | 80.00 | 80.00 |
|  |  |                   |          |               |                       |              | A    |      |      | 0.00 |      |       |       |
| Outcome:   | 1 Compartilhar entre os Estados as soluções técnicas exitosas                |                   |          |               |                       |              |      |      |      |      |      |       |       |
| Observation:   |  |                   |          |               |                       |              |      |      |      |      |      |       |       |
| Indicators   | Flags*   | Unit of Measure   | Baseline | Baseline Year | Means of verification | Observations | 2013 | 2014 | 2015 | 2016 | 2017 | EOP   |       |
| 1.1 Compartilhamento de soluções técnicas exitosas implementado entre os Estados |  | soluções técnicas | 0.00     | 2012          | Relatorio da SEFAZ    |              | P    |      |      |      | 1.00 | 1.00  | 2.00  |
|  |  |                   |          |               |                       |              | P(a) |      |      |      | 1.00 | 1.00  | 2.00  |
|  |  |                   |          |               |                       |              | A    |      |      | 1.00 |      |       |       |
| Outcome:   | 2 Redução do tempo médio de permanência dos veículos nos postos fiscais      |                   |          |               |                       |              |      |      |      |      |      |       |       |
| Observation:   |  |                   |          |               |                       |              |      |      |      |      |      |       |       |
| Indicators   | Flags*   | Unit of Measure   | Baseline | Baseline Year | Means of verification | Observations | 2013 | 2014 | 2015 | 2016 | 2017 | EOP   |       |
| 2.1 Tempo médio de permanência dos veículos nos postos fiscais                   |  | Horas             | 2.00     | 2012          | Relatorio da SEFAZ    |              | P    |      |      |      | 1.50 | 1.00  | 1.00  |
|  |  |                   |          |               |                       |              | P(a) |      |      |      | 1.50 | 1.00  | 1.00  |
|  |  |                   |          |               |                       |              | A    |      |      | 0.00 |      |       |       |
| Outcome:   | 3 Aumento no número de canais para oferta de serviços eletrônicos ao cidadão |                   |          |               |                       |              |      |      |      |      |      |       |       |
| Observation:   |  |                   |          |               |                       |              |      |      |      |      |      |       |       |
| Indicators   | Flags*   | Unit of Measure   | Baseline | Baseline Year | Means of verification | Observations | 2013 | 2014 | 2015 | 2016 | 2017 | EOP   |       |
| 3.1 Número de canais para oferta de serviços eletrônicos ao cidadão              |  | Canais            | 1.00     | 2012          | Relatorio da SEFAZ    |              | P    | 0.00 |      |      | 2.00 |       | 2.00  |
|  |  |                   |          |               |                       |              | P(a) | 0.00 |      |      | 2.00 |       | 2.00  |
|  |  |                   |          |               |                       |              | A    |      |      | 0.00 |      |       |       |

| Outcome:   | 4 Capacitações mais diretamente orientadas aos objetivos estratégicos da SEFAZ |                 |              |               |                       |              |      |      |        |        |       |              |              |
|--|--|-----------------|--------------|---------------|-----------------------|--------------|------|------|--------|--------|-------|--------------|--------------|
| Observation:   |  |                 |              |               |                       |              |      |      |        |        |       |              |              |
|  |  |                 |              |               |                       |              |      |      |        |        |       |              |              |
| Indicators   | Flags*   | Unit of Measure | Baseline     | Baseline Year | Means of verification | Observations | 2013 | 2014 | 2015   | 2016   | 2017  | EOP          |              |
| 4.1 Capacitações mais diretamente orientadas aos objetivos estratégicos da SEFAZ |  | %               | 20.00        | 2008          | Relatorio da SEFAZ    |              | P    |      | 40.00  | 50.00  | 60.00 |              | 60.00        |
|  |  |                 |              |               |                       |              | P(a) |      | 40.00  | 50.00  | 60.00 |              | 60.00        |
|  | A  |                 |              |               |                       |              |      | 0.00 | 0.00   |        |       |              |              |
|  |  |                 |              |               |                       |              |      |      |        |        |       |              |              |
| Outcome:   | 5 Arrecadação do ICMS  |                 |              |               |                       |              |      |      |        |        |       |              |              |
| Observation:   |  |                 |              |               |                       |              |      |      |        |        |       |              |              |
|  |  |                 |              |               |                       |              |      |      |        |        |       |              |              |
| Indicators   | Flags*   | Unit of Measure | Baseline     | Baseline Year | Means of verification | Observations | 2013 | 2014 | 2015   | 2016   | 2017  | EOP          |              |
| 5.1 volume de arrecadacao  |  | R\$ milhoes     | 2,301,000.00 | 2012          | Relatorio da SEFAZ    |              | P    |      |        |        |       | 2,324,000.00 | 2,324,000.00 |
|  |  |                 |              |               |                       |              | P(a) |      |        |        |       |              |              |
|  | A  |                 |              |               |                       |              |      |      | 0.00   |        |       |              |              |
|  |  |                 |              |               |                       |              |      |      |        |        |       |              |              |
| Outcome:   | 6 Ampliação da capacidade de armazenamento de dados                            |                 |              |               |                       |              |      |      |        |        |       |              |              |
| Observation:   |  |                 |              |               |                       |              |      |      |        |        |       |              |              |
|  |  |                 |              |               |                       |              |      |      |        |        |       |              |              |
| Indicators   | Flags*   | Unit of Measure | Baseline     | Baseline Year | Means of verification | Observations | 2013 | 2014 | 2015   | 2016   | 2017  | EOP          |              |
| 6.0 Capacidade de armazenamento de dados   |  | Tb              | 70.00        | 2012          | Relatorio da SEFAZ    |              | P    |      |        | 110.00 |       |              | 110.00       |
|  |  |                 |              |               |                       |              | P(a) |      |        | 110.00 |       |              | 110.00       |
|  | A  |                 |              |               |                       |              |      |      | 152.00 |        |       |              |              |
|  |  |                 |              |               |                       |              |      |      |        |        |       |              |              |

Outputs: Annual Physical and Financial Progress

| I. INTEGRAÇÃO DA GESTÃO FAZENDÁRIA  |                 | Physical Progress |       |        | Financial Progress |            |              |
|---|-----------------|-------------------|-------|--------|--------------------|------------|--------------|
| Outputs   | Unit of Measure | 2015              |       | EOP    | 2015               |            | EOP          |
| Manual de procedimentos   | Manual          | P                 |       | 1.00   | P                  | 136,364.00 | 272,728.00   |
|   |                 | P(a)              |       | 1.00   | P(a)               | 149,242.00 | 385,325.88   |
|   |                 | A                 | 0.00  | 0.00   | A                  | 149,242.00 | 149,242.00   |
| Modelo de planejamento e gestão estratégica   | modelo          | P                 | 1.00  | 1.00   | P                  | 297,727.00 | 297,727.00   |
|   |                 | P(a)              | 1.00  | 1.00   | P(a)               | 122,728.00 | 122,728.00   |
|   |                 | A                 | 1.00  | 1.00   | A                  | 122,728.00 | 122,728.00   |
| Numero de participações de servidores nos fóruns nacionais integradores   | Participação    | P                 | 20.00 | 110.00 | P                  | 21,053.00  | 100,001.00   |
|   |                 | P(a)              | 13.00 | 120.00 | P(a)               | 6,480.88   | 94,946.12    |
|   |                 | A                 | 13.00 | 33.00  | A                  | 6,480.88   | 85,000.00    |
| Área de estudos e pesquisas econômico fiscais implantada  | Área            | P                 |       | 0.00   | P                  |            | 0.00         |
|   |                 | P(a)              |       | 1.00   | P(a)               |            | 67,455.00    |
|   |                 | A                 | 0.00  | 0.00   | A                  |            | 0.00         |
| II. ADMINISTRAÇÃO TRIBUTÁRIA E CONTENCIOSO FISCAL   |                 | Physical Progress |       |        | Financial Progress |            |              |
| Outputs   | Unit of Measure | 2015              |       | EOP    | 2015               |            | EOP          |
| Modelo de Planejamento fiscal   | Modelo          | P                 |       | 1.00   | P                  | 206,932.00 | 827,728.00   |
|   |                 | P(a)              |       | 1.00   | P(a)               | 103,466.00 | 485,000.00   |
|   |                 | A                 | 0.00  | 0.00   | A                  | 103,466.00 | 103,466.00   |
| Central de Tele cobrança  | Central         | P                 | 1.00  | 1.00   | P                  | 50,636.00  | 151,908.00   |
|   |                 | P(a)              |       | 0.00   | P(a)               | 101,272.00 | 101,272.00   |
|   |                 | A                 | 1.00  | 1.00   | A                  | 85,384.00  | 85,384.00    |
| Sistema de consulta à legislação tributária   | Sistema         | P                 | 1.00  | 1.00   | P                  | 16,970.00  | 50,910.00    |
|   |                 | P(a)              |       | 0.00   | P(a)               | 50,909.00  | 50,909.00    |
|   |                 | A                 | 1.00  | 1.00   | A                  | 8,000.00   | 8,000.00     |
| Modelo de Gestao de Creditos Tributarios  | Modelo          | P                 |       | 1.00   | P                  | 32,727.00  | 65,455.00    |
|   |                 | P(a)              |       | 0.00   | P(a)               | 65,455.00  | 65,455.00    |
|   |                 | A                 | 1.00  | 1.00   | A                  | 65,455.00  | 65,455.00    |
| Sistema para Gestão da Fiscalização implantado  | Sistema         | P                 |       | 1.00   | P                  | 180,515.00 | 1,905,181.00 |
|   |                 | P(a)              |       | 1.00   | P(a)               | 836,667.00 | 2,149,172.00 |
|   |                 | A                 | 0.00  | 0.00   | A                  | 836,667.00 | 1,561,118.00 |
| Modelo de Fiscalização de Trânsito de Mercadorias   | Modelo          | P                 |       | 1.00   | P                  | 436,756.00 | 1,310,268.00 |
|   |                 | P(a)              |       | 1.00   | P(a)               | 290,000.00 | 1,725,000.00 |
|   |                 | A                 | 0.00  | 0.00   | A                  | 290,000.00 | 290,000.00   |
| Modelo de Inteligência Fiscal   | Modelo          | P                 |       | 1.00   | P                  | 159,091.00 | 318,181.00   |
|   |                 | P(a)              |       | 0.00   | P(a)               | 236,364.00 | 236,364.00   |
|   |                 | A                 | 1.00  | 1.00   | A                  | 111,620.00 | 111,620.00   |
| III. ADMINISTRAÇÃO FINANCEIRA, PATRIMONIAL E CONTROLE INTERNO DA GESTÃO FISCAL  |                 | Physical Progress |       |        | Financial Progress |            |              |
| Outputs   | Unit of Measure | 2015              |       | EOP    | 2015               |            | EOP          |
| Modelo Integrado de Gestão Pública (planejamento orçamentário, preparação e execução do orçamento, execução financeira, contabilidade, auditoria) | Modelo          | P                 |       | 1.00   | P                  | 266,949.00 | 3,266,949.00 |
|   |                 | P(a)              | 0.00  | 0.00   | P(a)               | 0.00       | 0.00         |
|   |                 | A                 |       |        | A                  |            |              |
| Modelo de Tratamento de Informações tributárias, orçamentárias, financeiras e contábeis   | Modelo          | P                 |       | 1.00   | P                  | 60,606.00  | 181,821.00   |
|   |                 | P(a)              |       | 0.00   | P(a)               | 181,818.00 | 181,818.00   |
|   |                 | A                 | 1.00  | 1.00   | A                  | 181,818.00 | 181,818.00   |
| IV. GESTÃO DE RECURSOS CORPORATIVOS   |                 | Physical Progress |       |        | Financial Progress |            |              |

| Outputs  | Unit of Measure |      | 2015  | EOP   |      | 2015       | EOP          |
|--|-----------------|------|-------|-------|------|------------|--------------|
| Número de sistemas corporativos da SEFAZ disponibilizados no datawarehouse | Sistemas        | P    |       | 6.00  | P    | 384,773.00 | 1,539,092.00 |
|  |                 | P(a) |       | 6.00  | P(a) | 384,773.00 | 1,648,909.00 |
|  |                 | A    | 0.00  | 0.00  | A    | 384,773.00 | 866,626.00   |
| Municípios com dispositivos de autoatendimento implantados                 | Governments     | P    |       | 20.00 | P    | 56,818.00  | 113,637.00   |
|  |                 | P(a) |       | 0.00  | P(a) | 113,636.00 | 113,636.00   |
|  |                 | A    | 20.00 | 20.00 | A    | 67,000.00  | 67,000.00    |
| Modelo de Desenvolvimento de Recursos Humanos da SEFAZ                     | Modelo          | P    |       | 1.00  | P    | 77,045.00  | 308,181.00   |
|  |                 | P(a) |       | 1.00  | P(a) |            | 245,000.00   |
|  |                 | A    | 0.00  | 0.00  | A    |            | 0.00         |
| Administração  |                 |      |       |       |      |            |              |

| Other Cost        |      | 2015           | Cost            |
|-------------------|------|----------------|-----------------|
| Gestão do Projeto | P    | \$25,000.00    | \$222,723.00    |
|                   | P(a) | \$25,000.00    | \$284,234.00    |
|                   | A    | \$86,507.00    | \$102,044.00    |
| Avaliação         | P    | \$25,000.00    | \$121,818.00    |
|                   | P(a) | \$30,000.00    | \$91,818.00     |
|                   | A    |                | \$0.00          |
| Monitoramento     | P    |                | \$50,000.00     |
|                   | P(a) |                | \$50,000.00     |
|                   | A    |                | \$0.00          |
| Imprevistos       | P    |                | \$121,641.00    |
|                   | P(a) |                | \$121,642.00    |
|                   | A    |                | \$0.00          |
| Total Cost        |      | 2015           | Total Cost      |
|                   | P    | \$2,434,962.00 | \$11,225,949.00 |
|                   | P(a) | \$2,697,810.88 | \$7,990,507.00  |
|                   | A    | \$2,499,140.88 | \$3,799,501.00  |

Changes to the Matrix

No information related to this operation.

Please note that the Overall Stage represents the stage of the operation at the time of this report’s publication, which might not necessarily match the stage of the operation during the PMR Cycle to which the report pertains.