

Development Effectiveness Matrix				
Summary				
I. Strategic Alignment				
1. IDB Strategic Development Objectives		Aligned		
Lending Program	Lending to support regional cooperation and integration.			
Regional Development Goals	Institutions for growth and social welfare: Ratio of actual to potential tax revenues.			
Bank Output Contribution (as defined in Results Framework of IDB-9)	Institutions for growth and social welfare: Municipal and other sub-national governments supported.			
2. Country Strategy Development Objectives		Aligned		
Country Strategy Results Matrix	GN-2662-1	(i) Reduce institutional disparities and inequalities between Brazilian tax administrations and promote cooperation and integration of finance administrations in three levels of government, (ii) Promote sustainable fiscal balance at the subnational level, and (iii) Improve tax education and citizenship programs and initiatives on transparency and dialogue with society.		
Country Program Results Matrix	GN-2661-4	The intervention is included in the 2012 Country Program Document.		
Relevance of this project to country development challenges (If not aligned to country strategy or country program)				
II. Development Outcomes - Evaluability		Highly Evaluable	Weight	Maximum Score
		7.4		10
3. Evidence-based Assessment & Solution		5.8	25%	10
4. Ex ante Economic Analysis		10.0	25%	10
5. Monitoring and Evaluation		6.4	25%	10
6. Risks & Mitigation Monitoring Matrix		7.5	25%	10
Overall risks rate = magnitude of risks*likelihood		Low		
Environmental & social risk classification		B.13		
III. IDB's Role - Additionality				
The project relies on the use of country systems (VPC/PDP criteria)	Yes	Financial Management: Budget, Treasury, Accounting and Reporting. Procurement: National Public Bidding.		
The project uses another country system different from the ones above for implementing the program				
The IDB's involvement promotes improvements of the intended beneficiaries and/or public sector entity in the following dimensions:				
Gender Equality				
Labor				
Environment				
Additional (to project preparation) technical assistance was provided to the public sector entity prior to approval to increase the likelihood of success of the project				
The ex-post impact evaluation of the project will produce evidence to close knowledge gaps in the sector that were identified in the project document and/or in the evaluation plan.				

The objective of the project is to improve efficiency and transparency in fiscal management of the State of Tocantins, in particular: (i) increase the state's own revenues, (ii) increase the efficiency and effectiveness and improve the control of public expenditure; and (iii) provide better services to citizens.

The problem the project seeks to address, and the factors contributing to it are well-defined, though not in all cases shows the magnitude of them. Lessons learned from similar programs in Brazil (PNAFE in particular) and other PROFISCOS design are included. The vertical logic of the project is clear, the indicators for monitoring products and expected results are SMART, but some of them require the definition of baselines. The project has an economic analysis with sensitivity analysis. It also provides a monitoring and evaluation plan that proposes an ex post Cost-Benefit Analysis methodology.

The risk matrix identifies all the risks and appropriate mitigation measures, but it has no indicators to track them.