

# PMR Public Report

<b>Operation Number</b>	BR-L1500	<b>Chief of Operations Validation Date</b>	10/19/21
<b>Year- PMR Cycle</b>	First period Jan-Jun 2021	<b>Division Chief Validation Date</b>	
<b>Last Update</b>	09/30/21	<b>Country Representative Validation Date</b>	
<b>PMR Validation Stage</b>	Validated by Chief of Operations		

## Basic Data

### Operation Profile

<b>Operation Name</b>	Fiscal Management Modernization Project for the State of Maranhão - PROFISCO II MA	<b>Loan Number</b>	4458/OC-BR
<b>Executing Agency</b>	GOVERNO DO ESTADO DO MARANHÃO	<b>Sector/Subsector</b>	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
<b>Team Leader</b>	DEZOLT, ANA LUCIA PAIVA	<b>Overall Stage</b>	Disbursing (From eligibility until all the Operations are closed)
<b>Operation Type</b>	Loan Operation	<b>Country</b>	Brazil
<b>Lending Instrument</b>	Investment Loan	<b>Convergence related Operation(s)</b>	
<b>Borrower</b>	GOVERNO DO ESTADO DO MARANHÃO		

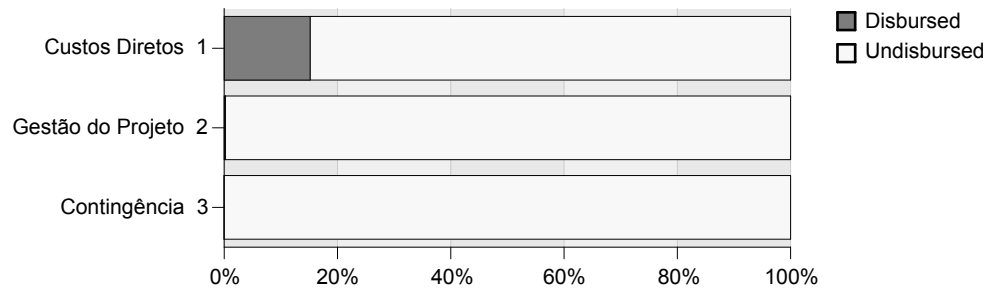
## Environmental and Social Safeguards

<b>Impacts Category</b>	C	<b>Was/Were the objective(s) of this operation reformulated?</b>	NO
<b>Safeguard Performance Rating</b>		<b>Date of approval</b>	
<b>Safeguard Performance Rating - Rationale</b>			

## Financial Data

Item	Total Cost and Source					Available Funds (US\$)			
	Original IDB	Current IDB	Local Counterpart	Co-Financing / Country	Total Original Cost	Current IDB	Disb. Amount to Date	% Disb	Undisbursed Amount
BR-L1500	35,000,000	35,000,000	3,900,000	0	38,900,000	35,000,000	7,715,226.3	22.04%	27,284,773.7
<b>Aggregated</b>	<b>35,000,000</b>	<b>35,000,000</b>	<b>3,900,000</b>	<b>0</b>	<b>38,900,000</b>	<b>35,000,000</b>	<b>7,715,226.3</b>	<b>22.04%</b>	<b>27,284,773.7</b>

## 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.

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### 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		Target
0.0	Resultado Primário / PIB	%	0.59	2018	2024	P	0.32
						A	0.32

#### 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)

**Pro-Gender** No **Pro-Ethnicity** No

The General Development  
bjective indicator target is  
expected to be observed by  
the operation's "Fully  
Justified" date  
inConvergence (CO)

**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		Target
1.0	Arrecadação tributária/PIB	%	7.98	2018	2024	P	5.70
						A	5.70

#### 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)

**Pro-Gender** No **Pro-Ethnicity** No

The General Development  
bjective indicator target is  
expected to be observed by  
the operation's "Fully  
Justified" date  
inConvergence (CO)

## PMR Public Report

### RESULTS MATRIX

#### General Development Objectives

**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		Target
2.0	Dívida Corrente líquida / PIB	%	7.51	2018	2024	P	2.33
						A	2.33

#### 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

<b>Pro-Gender</b>	No	<b>Pro-Ethnicity</b>	No
<b>The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO)</b>			

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### 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 cumplidas / total de metas planejadas	%	60.00	2018	P	52.00	52.00	55.00	60.00	70.00	0.00	70.00
					A	70.00	75.00					80.00
Details												
Means of verification: Informe de balance histórico de la planificación estratégica de SEFAZ/MA												
Pro-Gender		No			Pro-Ethnicity			No				

**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	3.20	3.10	3.02	2.93	0.00	2.93
					A	3.54	3.44					3.60
Details												
Means of verification: Balance sintético del Estado												
Pro-Gender		No			Pro-Ethnicity			No				

**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	-5.00	-5.00	-5.00	-5.00	-5.00	0.00	-5.00
					A	-20.51	-1.91					-5.00
Details												
Means of verification: Informe anual - Coordinación del Tesoro Estatal de la SEFAZ/MA. Datos del Sistema Financiero del Estado (SIAFEM)												
Pro-Gender		No			Pro-Ethnicity			No				

## RESULTS MATRIX

## OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

## Component Nbr. 1 1 - Gestão fazendária e transparência fiscal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
1.1	1.1.1 Sistemas corporativos da Secretaria de Estado da Fazenda (SEFAZ) implementados	Sistemas	P	1	3	80,500	390,000
			P(a)	1	3	50,000	640,000
			A	0	0	0	0
1.2	1.1.2 Modelo de gestão de riscos operacionais implantado	Modelo	P	0	1	0	550,000
			P(a)	0	1	30,000	300,000
			A	0	0	0	0
1.3	1.2.1 Modelo de gestão estratégica de pessoas implantado	Modelo	P	0	1	51,000	340,000
			P(a)	0	1	90,000	340,000
			A	0	0	62,207	82,607
1.4	1.2.2 Planos de desenvolvimento das competências fazendárias	Plano	P	1	5	239,165	630,000
			P(a)	1	5	24,472	630,000
			A	0	1	1,520.76	9,160.76
1.5	1.3.1 Sistemas de tecnologia da informação (TI) atualizados	# of agencies	P	1	5	1,988,000	4,835,000
			P(a)	1	5	189,107	4,835,000
			A	0	1	48,255	814,638
1.6	1.3.2 Soluções de TI implantados	# of agencies	P	1	5	2,182,400	9,383,333
			P(a)	1	5	450,598	9,383,333
			A	0	2	81,589	3,748,613
1.7	1.3.3 Instrumentos de segurança de TI implantados	# of agencies	P	1	4	250,000	1,591,667
			P(a)	1	4	91,077	1,591,667
			A	1	2	20,651	408,362
1.8	1.4.1 Módulos de planejamento, gestão de compras, gestão de contratos e supervisão de contratos implantados	Módulo	P	1	3	123,320	180,000
			P(a)	1	3	40,312	180,000
			A	0	0	4,760	35,205

## RESULTS MATRIX

## OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

## Component Nbr. 2 2 - Administração tributária e contencioso fiscal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
2.1	2.1.1 Modelos de monitoramento de grandes contribuintes por setor modernizado	Setor	P	2	4	58,979	200,000
			P(a)	1	4	2,128	200,000
			A	0	2	0	2,692
2.2	2.2.1 Sistema de planejamento, execução, controle e avaliação das ações fiscais implantado	Módulos do sistema	P	1	4	608,500	1,068,500
			P(a)	1	4	641,202	1,961,500
			A	0	0	1,579,861.38	1,579,861.38
2.3	2.2.2 Ferramentas de fiscalização de tráfego de mercadorias modernizadas	Ferramenta	P	1	4	2,427,640	7,346,680
			P(a)	1	4	1,355,664	6,453,680
			A	0	0	689,168	1,206,274
2.4	2.3.1 Sistema de unificação das obrigações acessórias tributárias implantado	Módulos do sistema	P	1	3	698,400	1,626,400
			P(a)	1	3	43,835	1,506,400
			A	0	1	24,390.71	628,393.71
2.5	2.3.2 Rede nacional para a simplificação do registro e legalização de empresas e negócios - sistema REDESIM implantado	Sistema	P	0	1	0	35,000
			P(a)	0	1	11,665	35,000
			A	0	1	8,676	19,601
2.6	2.3.3 Sistema de portal único do comércio exterior implantado	Sistema	P	1	1	35,000	35,000
			P(a)	1	1	23,250	155,000
			A	0	0	0	0
2.7	2.4.1 Procedimentos das instâncias de julgamentos administrativos aperfeiçoados	Procedimento	P	1	4	75,000	210,000
			P(a)	1	4	51,403	210,000
			A	1	2	47,378	67,560
2.8	2.4.2 Sistema de contencioso judicial integrado	Módulos do sistema	P	1	3	300,000	1,350,000
			P(a)	1	3	813,260	1,350,000
			A	0	0	4,327	20,528
2.9	2.5.1 Modelo de assistência integral ao contribuinte implantado	Modelo	P	0	1	364,200	1,700,000
			P(a)	0	1	194,597	1,700,000
			A	0	0	0	0
2.10	2.5.2 Mecanismo de pesquisa avançada da legislação tributária implantado	Mecanismo	P	0	1	83,000	360,000
			P(a)	0	1	39,166	360,000
			A	0	0	0	0
2.11	2.6.1 Serviços de arrecadação disponíveis no sistema SEFAZ.net.	Serviço	P	10	28	155,000	485,000
			P(a)	10	28	101,875	485,000
			A	0	0	11,323	13,215
2.12	2.6.2 Mecanismos de gestão do ITCD aperfeiçoados	Mecanismo	P	1	3	200,000	515,000
			P(a)	2	3	100,000	515,000
			A	0	0	1,374	17,561

## RESULTS MATRIX

## OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

## Component Nbr. 3 3 - Administração financeira e gasto público

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
3.1	3.1.1 Modelo conceitual de planejamento definido	Modelo	P	1	1	93,400	600,000
			P(a)	0	1	88,020	600,000
			A	0	0	0	0
3.2	3.1.2 Sistema integrado de Planejamento e Gestão Fiscal implantado	Módulos de sistema	P	2	8	412,137	3,900,000
			P(a)	1	8	757,521	3,900,000
			A	0	5	304,143.13	1,628,510.13
3.3	3.2.1 Modelo de gestão de custos definido	Modelo	P	0	1	266,667	480,000
			P(a)	0	1	50,000	480,000
			A	0	0	0	0
3.4	3.2.2 Análise de custo setorial realizada	Análise	P	0	1	0	20,000
			P(a)	0	1	0	20,000
			A	0	0	0	0

## Other Cost

	Monitoramento e Avaliação	P			112,250	178,000
		P(a)			54,898	178,000
		A			7,339	43,591
	Auditoria	P			120,000	240,000
		P(a)			120,000	240,000
		A			0	0
	Imprevistos	P			325,210	650,420
		P(a)			325,210	650,420
		A			0	0

## Total Cost

	Total Cost	P			11,249,768	38,900,000
		P(a)			5,739,260	38,900,000
		A			2,896,962.98	10,326,372.98

**CHANGES TO THE MATRIX**

No information available for this section

## RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Inactive		Internal Processes
	Response actions		
	1.1	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
2	Inactive		Political Environment
	Response actions		
	2.1	Management Strategy	Status
		MITIGATE	COMPLETE
	2.2	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
3	Inactive		Institutional Environment
	Response actions		
	3.1	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
4	Active		Goods, and Services
	Response actions		
	4.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
5	Inactive		Political Environment
	Response actions		
	5.0	Management Strategy	Status
		-	

## RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
Risk ID	Risk Status		Risk Taxonomy
6	Active		Institutional Environment
	Response actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
7	Active		Internal Processes
	Response actions		
	7.1	Management Strategy	Status
		MITIGATE	INACTIVE
Risk ID	Risk Status		Risk Taxonomy
8	Active		Internal Processes
	Response actions		
	8.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
9	Active		Human Resources
	Response actions		
	9.1	Management Strategy	Status
		TRANSFER	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
10	Active		Organizational Structure
	Response actions		
	10.1	Management Strategy	Status
		TRANSFER	ACTIVE

## RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
Risk ID	Risk Status		Risk Taxonomy
11	Active		Economic and Financial Environment
	Response actions		
	11.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
12	Active		Internal Processes
	Response actions		
	12.1	Management Strategy	Status
		MITIGATE	ACTIVE

# PMR Public Report

## IMPLEMENTATION STATUS AND LEARNING

### Lesson Learned - Categories

Acquisitions and Procurement - Bidding Stage