

PMR Public Report

Operation Number	BR-L1498	Chief of Operations Validation Date	10/19/21
Year- PMR Cycle	First period Jan-Jun 2021	Division Chief Validation Date	
Last Update	09/30/21	Country Representative Validation Date	
PMR Validation Stage	Validated by Chief of Operations		

Basic Data

Operation Profile

Operation Name	Fiscal Management Modernization Project for the State of Piaui - PROFISCO II PI	Loan Number	4460/OC-BR
Executing Agency	GOVERNO DO ESTADO DO PIAUI	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	BAKAJ, PATRICIA GOES	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 PIAUI		

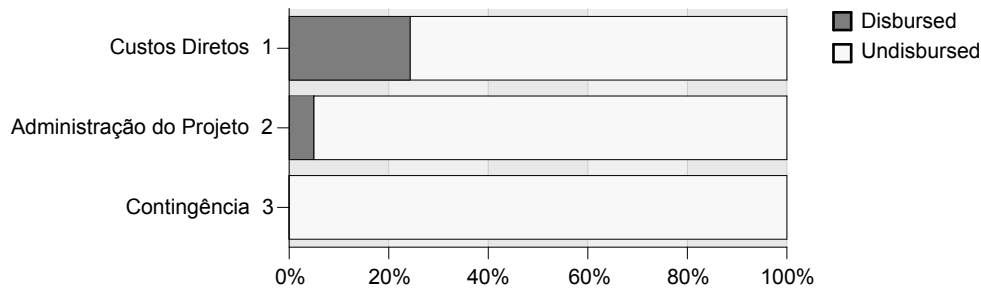
Environmental and Social Safeguards

Impacts Category	B13	Was/Were the objective(s) of this operation reformulated?	NO
Safeguard Performance Rating		Date of approval	
Safeguard Performance Rating - Rationale			

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-L1498	44,935,000	44,935,000	5,065,000	0	50,000,000	44,935,000	18,563,331.72	41.31%	26,371,668.28
Aggregated	44,935,000	44,935,000	5,065,000	0	50,000,000	44,935,000	18,563,331.72	41.31%	26,371,668.28

Expense Categories by Loan Contract (cumulative values)



PMR Public Report

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 Primario/PIB-PI	%	-0.29	2018	2024	P	-0.10
						A	-0.10

Details

Means of verification: Informe, Núcleo de Estudios Económicos Fiscales (NEEFI) y Superintendencia del Gasto - SEFAZ

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

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

General Development Objectives Nbr. 1: Aumento da relação entre a arrecadação tributária e PIB Estadual

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
1.0	Arrecadação tributaria / PIB-PI	%	11.50	2018	2024	P	13.00
						A	13.00

Details

Means of verification: Informe, Dirección de Ingresos (SUPREC -SEFAZ)

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

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

PMR Public Report

RESULTS MATRIX

General Development Objectives

General Development Objectives Nbr. 2: Diminuição da relação entre a Dívida Corrente Líquida e o PIB estadual

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
2.0	Dívida Consolidada Líquida (DCL)/PIB-PI	%	7.10	2018	2024	P	5.00
						A	5.00

Details

Means of verification: Informe, NEEFI y Superintendencia del Gasto - SEFAZ

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

PMR Public Report

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	Total de metas cumpridas / total de metas planejadas	%	50.00	2018	P	50.00	60.00	70.00	80.00	90.00		90.00
					A	81.00	50.00	0.00				90.00
Details												
Means of verification: Informe MDGEFIS												
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	Execução orçamentária da Administração Tributária/Arrecadação tributária total	%	7.05	2018	P	6.50	6.00	5.50	5.00	4.50		4.50
					A	6.59	6.00	0.00				4.50
Details												
Means of verification: Informe, SUPREC-SEFAZ												
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	%	10.40	2018	P	9.00	8.00	7.00	6.00	5.00		5.00
					A	22.73	11.86	0.00				5.00
Details												
Means of verification: Ley Presupue staria Anual (LOA) y Balance General del Estado												
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 Modelo de gestão por resultados implementado	Modelo	P	0	1	308,289.38	2,171,666.79
			P(a)	0	1	177,596	2,171,666
			A	0	0	48,797	1,256,729
1.2	1.2 Capacitação dos recursos humanos realizada	Funcionários capacitados	P	250	1,000	356,066	1,435,750.1
			P(a)	200	1,000	513,883	1,435,751
			A	159	579	60,610	140,468
1.3	1.3 Plataforma tecnológica instalada	Plataforma	P	0	1	3,466,368.73	18,837,404.28
			P(a)	0	1	3,486,056	18,837,404
			A	0	0	979,811	8,010,090
1.4	1.4 Sistema informático integrado de apoio à gestão da comunicação com o cidadão implementado	Software	P	0	1	167,545.28	418,863.2
			P(a)	0	1	20,000	418,863
			A	0	0	0	17,841

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
2.1	2.1 Modelo de gestão de instrumentos de apoio à política tributária implementado	Modelo	P	0	1	381,500	1,271,666.67
			P(a)	0	1	502,788	1,271,667
			A	0	0	0	5,879
2.2	2.2 Modelo de fiscalização e inteligência fiscal massiva implementado	Modelo	P	0	1	2,422,749.04	9,593,966.66
			P(a)	0	1	3,237,246	9,593,966
			A	0	0	2,101,795	4,676,663
2.3	2.3 Sistema informático de apoio à gestão do contencioso administrativo fiscal implementado	Sistema	P	0	1	0	596,365.64
			P(a)	0	1	80,578	596,366
			A	0	0	0	20,805
2.4	2.4 Serviços de Atenção Integral ao contribuinte via aplicativos na WEB ampliados	Aplicativos	P	5	17	1,094,269.11	4,172,333.32
			P(a)	5	17	1,025,657	4,110,735
			A	0	0	12,761	1,726,355
2.5	2.5 Sistema informático para a arrecadação e cobrança administrativa implementado	Sistema	P	0	1	67,086.33	619,000.01
			P(a)	0	1	0	680,599
			A	0	0	0	680,599
2.6	2.6 Sistema informático de obrigações tributárias implementado	Sistema	P	0	1	174,666.67	698,666.67
			P(a)	0	1	0	698,667
			A	0	0	0	0

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 3 Administração Financeira e Gasto Público

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
3.1	3.1 Modelo do Marco Orçamentário de Médio Prazo (MPMP) implementado	Modelo	P	0	1	220,100	733,666.66
			P(a)	0	1	0	733,666
			A	0	0	0	6,216
3.2	3.2 Sistema informático de gestão do Tesouro implementado	Software - Módulos	P	2	3	586,511.24	995,833.33
			P(a)	2	3	771,056	995,833
			A	0	0	0	18,264
3.3	3.3 Modelo de Gestão de compras e contratações do Estado implementado	Modelo	P	0	1	455,666.67	2,278,333.34
			P(a)	0	1	0	2,278,334
			A	0	0	0	31,344
3.4	3.4 Modelo de investimento público implementado	Modelo	P	0	1	0	578,650
			P(a)	0	1	0	578,650
			A	0	0	0	0
3.5	3.5 Sistema informático de gestão contábil fortalecido	Software	P	0	1	1,251,333.33	3,128,333.33
			P(a)	0	1	1,251,333	3,128,333
			A	0	0	0	4,454
3.6	3.6 Sistema informático de Gestão da dívida pública integrado ao SIAFE	Sistema	P	0	1	673,750	962,500
			P(a)	0	1	400,000	962,500
			A	0	0	0	0

Other Cost

	Monitoramento e avaliação	P			89,950	257,000
		P(a)			89,950	257,000
		A			17,694	57,078
	Auditoria	P			62,500	250,000
		P(a)			62,500	250,000
		A			42,332	42,332
	Imprevistos	P			0	1,000,000
		P(a)			0	1,000,000
		A			0	0

Total Cost

	Total Cost	P			11,778,351.78	50,000,000
		P(a)			11,618,643	50,000,000
		A			3,263,800	16,695,117

CHANGES TO THE MATRIX

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Active		Economic and Financial Environment
	Response actions		
	1.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
2	Active		Institutional Environment
	Response actions		
	2.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
3	Active		Technical Design
	Response actions		
	3.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
4	Inactive		Political Environment
	Response actions		
	4.1	Management Strategy	Status
		MITIGATE	INACTIVE
Risk ID	Risk Status		Risk Taxonomy
5	Active		Human Resources
	Response actions		
	5.1	Management Strategy	Status
		MITIGATE	ACTIVE

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
6	Active		Sustainability
	Response actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
7	Inactive		Technical Design
	Response actions		
	7.1	Management Strategy	Status
		MITIGATE	INACTIVE
Risk ID	Risk Status		Risk Taxonomy
8	Inactive		Internal Processes
	Response actions		
	8.1	Management Strategy	Status
		MITIGATE	COMPLETE
Risk ID	Risk Status		Risk Taxonomy
9	Inactive		Political Environment
	Response actions		
	9.0	Management Strategy	Status
		-	
Risk ID	Risk Status		Risk Taxonomy
10	Inactive		Internal Processes
	Response actions		
	10.1	Management Strategy	Status
		MITIGATE	ACTIVE

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
11	Active		Economic and Financial Environment
	Response actions		
	11.1	Management Strategy	Status
		MITIGATE	ACTIVE
	11.2	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
12	Active		Planning
	Response actions		
	12.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
13	Inactive		Internal Processes
	Response actions		
	13.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
14	Inactive		Systems
	Response actions		
	14.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
15	Active		Political Environment
	Response actions		
	15.0	Management Strategy	Status
		-	

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status	Risk Taxonomy

PMR Public Report

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Others - Organizational and Managerial Dimensions
Project Management Capacity