

# PMR Public Report

<b>Operation Number</b>	BR-L1502	<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 Program For The State Of Ceará– Profisco II - CE	<b>Loan Number</b>	4436/OC-BR
<b>Executing Agency</b>	GOVERNO DO ESTADO DO CEARA SECRETARIA DA FAZENDA DO ESTADO DO CEARA	<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 CEARA		

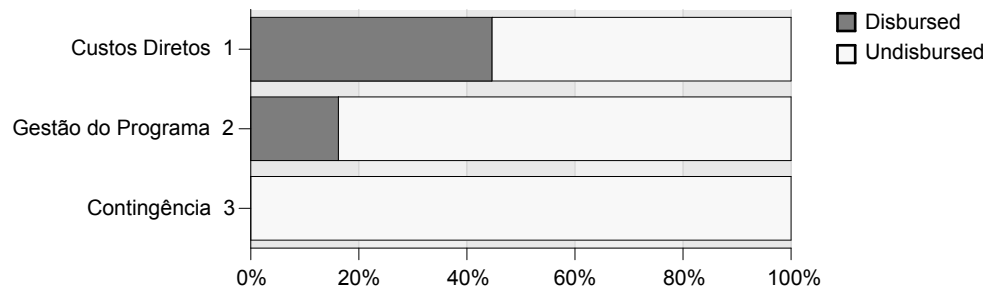
## Environmental and Social Safeguards

<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-L1502	70,000,000	70,000,000	7,000,000	0	77,000,000	70,000,000	36,417,302.99	52.02%	33,582,697.01
<b>Aggregated</b>	<b>70,000,000</b>	<b>70,000,000</b>	<b>7,000,000</b>	<b>0</b>	<b>77,000,000</b>	<b>70,000,000</b>	<b>36,417,302.99</b>	<b>52.02%</b>	<b>33,582,697.01</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.

## PMR Public Report

### RESULTS MATRIX

#### General Development Objectives

**General Development Objectives Nbr. 0:** Diminuição da relação do 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	%	0.69	2016	2023	P	0.11
						A	

#### Details

**Means of verification:** Informe de Gestión de la COTES de la SEFAZ

**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 . Fórmula de cálculo: Valor del resultado primario como porcentaje del PIB Línea de Base: -0.58 Resultado Primario (2016) = -0.8 billones PIB (2014) = BRL\$137,4 billones. Comparación Antes - Después

**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 a arrecadação tributária e o PIB estadual.

**Observation:**

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
1.0	Arrecadação Tributária/PIB	%	8.50	2016	2023	P	9.20
						A	

#### Details

**Means of verification:** Informe anual de la CATRI de la SEFAZ

**Observations:** El aumento real de la recaudación tributaria contribuye directamente al equilibrio fiscal, cuando asociado al control efectivo del gasto público . Fórmula de cálculo: Valor de la recaudación tributaria al final del proyecto como porcentaje del PIB del año correspondiente. Línea de Base: 8,2% Recaudación tributaria (2016) = BRL\$11,3 billones PIB (2014) = BRL\$137,4 billones. Grupo de Control Sintético

**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 da dívida corrente líquida e o PIB estadual

**Observation:**

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement		Target
2.0	Dívida Corrente Líquida (DCL)/PIB	%	5.83	2016	2023	P	5.25
						A	

#### Details

**Means of verification:** Informe de Gestión de la COTES de la SEFAZ

**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 .  
Fórmula de cálculo: Valor de la Deuda Corriente Neta (DCL) como porcentaje del PIB Línea de Base: 6.5% Deuda Corriente neta (2016) = BRL\$9,8 billones PIB (2014) = BRL\$137,4 billones.  
Comparación Antes-Después.

<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>			
	No		

## PMR Public Report

### RESULTS MATRIX

#### Specific Development Objectives

**Specific Development Objectives Nbr. 0:** Aumento da relação entre as metas estratégicas de planejamento que foram cumpridas e o total de metas planejadas

**Observation:**

Indicator		Unit of Measure	Baseline	Baseline Year		2018	2019	2020	2021	2022	2023	EOP 2023
0.0	Quantidade de metas cumpridas / total de metas planejadas	%	83.00	2016	P	83.00	85.00	90.00	95.00	95.00	95.00	95.00
					A	66.02	56.41	65.63				

#### Details

**Means of verification:** Informe de Gestión de la Asesoría de Desarrollo Institucional (ADINS) de la SEFAZ

**Observations:** El aumento de la relación entre las metas de planificación estratégicas cumplidas y el total de metas planificadas demuestra que ocurrió una mejora en la capacidad institucional de la SEFAZ en todas las áreas administrativas y operativas, lo que contribuye a un mejor ambiente institucional para mantener el equilibrio fiscal. Fórmula de cálculo: Cantidad de Metas estratégicas cumplidas como porcentaje de la cantidad total de metas planificadas Línea de Base: 83% Metas cumplidas (2016) =503 Metas Totales (2016) = 606. Comparación Antes - Después.

**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		2018	2019	2020	2021	2022	2023	EOP 2023
1.0	Orçamento de funcionamento da SEFAZ/ Arrecadação tributária	%	5.40	2016	P	5.40	5.20	5.00	4.90	4.80	4.80	4.80
					A	5.84	3.90	3.87				

#### Details

**Means of verification:** Informe anual de la CATRI de la SEFAZ

**Observations:** La disminución de la relación entre el costo para recaudar y recaudación tributaria demuestra que se ha logrado un doble esfuerzo tanto en una economía de recursos como en el aumento de la recaudación. Los dos resultados contribuyen al alcance de la sostenibilidad fiscal. Fórmula de cálculo: Valor del presupuesto ejecutado de la SEFAZ como porcentaje del valor de la recaudación tributaria. Línea de Base: 5,4% Presupuesto de funcionamiento de la SEFAZ (2016) = BRL\$645 millones Recaudación tributaria (2016) = BRL\$11,8 billones. Comparación Antes - Después.

**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		2018	2019	2020	2021	2022	2023	EOP 2023
2.0	Orçamento planejado / orçamento executado	%	11.50	2016	P	11.50	11.50	9.00	7.00	5.00	5.00	5.00
					A	3.02	6.13	5.16				

#### Details

**Means of verification:** Informe anual de la COTES de la SEFAZ

**Observations:** La reducción de la discrepancia entre el presupuesto planificado y el ejecutado contribuye a la sostenibilidad fiscal al demuestra la precisión de la planificación y la eficiencia de la ejecución. La meta fue cuantificada considerando el presupuesto original que fue publicado en la LOA con el presupuesto ejecutado. Fórmula de cálculo: Valor del presupuesto planificado como

## PMR Public Report

### RESULTS MATRIX

#### Specific Development Objectives

porcentaje del valor del presupuesto ejecutado De acuerdo con la metodología PEFA el % de discrepancia ideal es de 5%. Línea de Base (2016): 11,5% Presupuesto planificado (LOA) = BRL\$24,3 billones Presupuesto ejecutado = BRL\$21,5 billones. Comparación Antes - Después.

**Pro-Gender**

No

**Pro-Ethnicity**

No

## RESULTS MATRIX

## OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

## Component Nbr. 1 Gestão Fazendária e Transparência Fiscal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2023	2021	EOP 2023
1.1	Modelo de Gestão Estratégica implementado	Modelo	P	0	1	100,000	984,000
			P(a)	0	1	363,585.54	984,000
			A	0	0	123,044.4	622,995.44
1.2	Metodologia de Gestão de Projetos implementado	Metodologia	P	0	1	318,400	1,026,000
			P(a)	0	1	0	1,025,999.55
			A	0	0	0	121,795.83
1.3	Plano de fortalecimento da gestão de recursos humanos	Plano	P	0	1	443,620	1,552,040
			P(a)	0	1	590,992.51	1,552,040
			A	0	0	92,035.31	509,656.93
1.4	Plano de modernização da Plataforma tecnológica implementado	# of agencies	P	0	1	4,860,677	21,741,000
			P(a)	0	1	4,921,940.73	24,960,434.9
			A	0	0	3,943,319.98	19,550,101.04
1.5	Sistema de gestão de compras implementado	Sistema	P	0	1	640,000	2,470,000
			P(a)	0	1	375,169.67	1,250,565.56
			A	0	0	0	0
1.6	Programa de relação fisco/sociedade implementado	Programa	P	0	1	335,500	2,564,500
			P(a)	0	1	282,250.16	564,500
			A	0	0	0	0

## Component Nbr. 2 Administração Tributária e Contencioso Fiscal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2023	2021	EOP 2023
2.1	Modelo de gestão das políticas tributárias implementado	Modelo	P	0	1	205,000	840,000
			P(a)	0	1	346,564.05	839,999.82
			A	0	0	9,231.64	9,231.64
2.2	Sistema de gestão das obrigações tributárias implementado	Sistema	P	1	1	140,000	800,000
			P(a)	1	1	91,243.78	182,487.56
			A	0	0	0	0
2.3	Sistema de Fiscalização e inteligência fiscal modernizado	Sistema	P	0	1	2,831,078	11,274,955
			P(a)	0	1	2,820,207.02	16,706,216.05
			A	0	0	622,993.7	11,688,795.71
2.4	Postos fiscais equipados	Postos Fiscais	P	0	7	3,658,980	21,034,345
			P(a)	0	7	6,444,416.2	13,581,605.57
			A	0	0	3,272,111.32	5,758,227.65
2.5	Sistema de Gestão do contencioso e/ou dívida ativa consolidado	Sistema	P	0	1	366,962	1,620,000
			P(a)	0	1	0	1,620,000
			A	0	0	0	0
2.6	Sistema de atenção aos contribuintes implementado	Sistema	P	0	1	66,007	440,050
			P(a)	0	1	1,393,855.93	4,317,399.19
			A	0	0	0	135,831.39
2.7	Sistema de arrecadação implementado	Sistema	P	0	1	858,000	1,830,000
			P(a)	0	1	182,487.56	591,641.78
			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 2023	2021	EOP 2023
3.1	Sistema de gestão do fluxo de caixa implementado	Sistema	P	0	1	201,360	503,400
			P(a)	0	1	349,133.07	503,400
			A	0	0	0	0
3.2	Sistema de informação e gestão contábil complementado	Sistema	P	0	1	1,245,266	5,366,000
			P(a)	0	1	3,087,504.58	5,366,000
			A	0	0	0	0
3.3	Sistema de gestão da dívida pública implementado	Sistema	P	0	1	98,600	334,000
			P(a)	0	1	221,596.5	334,000
			A	0	0	0	0
3.4	Modelo de gestão de custos implementado	Modelo	P	0	1	87,008	1,500,000
			P(a)	0	1	224,709.73	1,500,000
			A	0	0	0	0

## Other Cost

	Monitoramento e avaliação	P			37,716	241,566
		P(a)			46,759.56	241,566.14
		A			4,449.38	41,584.56
	Auditoria	P			50,852	176,434
		P(a)			46,115.74	176,433.88
		A			26,742.29	55,766.18
	Imprevistos	P			0	701,710
		P(a)			0	701,710
		A			0	0

## Total Cost

	Total Cost	P			16,545,026	77,000,000
		P(a)			21,788,532.33	77,000,000
		A			8,093,928.02	38,493,986.37

**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		Political Environment
	Response actions		
	3.1	Management Strategy	Status
		MITIGATE	INACTIVE
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		Sustainability
	Response actions		
	5.1	Management Strategy	Status
		MITIGATE	ACTIVE

## RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
6	Active		Systems
	Response actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
7	Inactive		Internal Processes
	Response actions		
	7.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
8	Inactive		Internal Processes
	Response actions		
	8.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
9	Inactive		Internal Processes
	Response actions		
	9.1	Management Strategy	Status
		MITIGATE	INACTIVE
Risk ID	Risk Status		Risk Taxonomy
10	Inactive		Integrity
	Response actions		
	10.1	Management Strategy	Status
		MITIGATE	INACTIVE

# PMR Public Report

## IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Intra/Inter Coordination
Others - Fiduciary Dimensions
Project Management Capacity