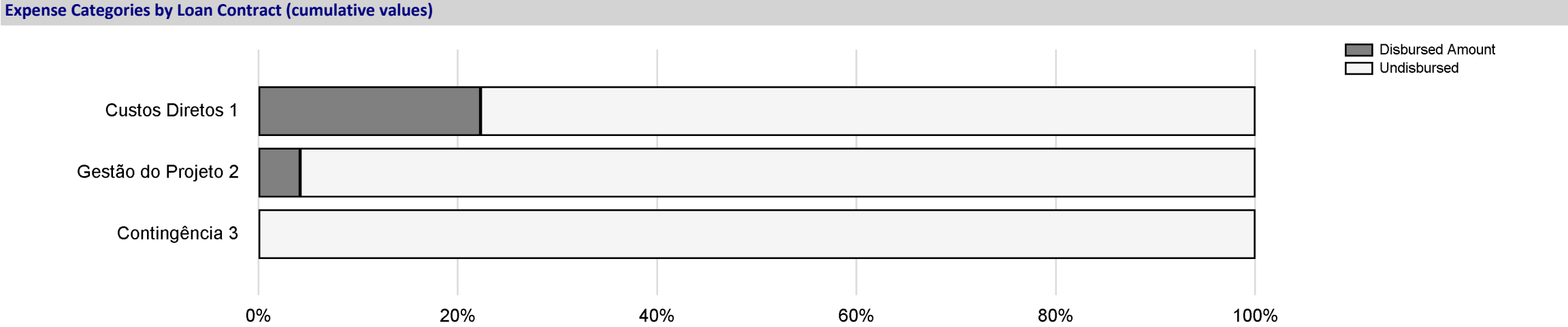


PMR Public Report

Operation Number	BR-L1500	Chief of Operations Validation Date	04/17/22
Year- PMR Cycle	Second period Jan-Dec 2021	Division Chief Validation Date	04/19/22
Last Update	03/24/22	Country Representative Validation Date	04/19/22
PMR Validation Stage	Validated by Representative		

Basic Data			
Operation Profile			
Operation Name	Fiscal Management Modernization Project for the State of Maranhão - PROFISCO II MA	Loan Number	4458/OC-BR
Executing Agency	GOVERNO DO ESTADO DO MARANHÃO	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	DEZOLT, ANA LUCIA PAIVA	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 MARANHÃO		
Environmental and Social Safeguards			
Impacts Category	C	Was/Were the objective(s) of this operation reformulated?	NO
Safeguard Performance Rating		Date of approval	
Safeguard Performance Rating - Rationale			

Financial Data									
	Total Cost and Source					Available Funds (US\$)			
Operations	Original IDB	Current IDB	Local Counterpart	Co-Financing / Country	Total Original Cost	Current IDB	Disb. Amount to Date	% Disbursed	Undisbursed Amount
BR-L1500	35,000,000	35,000,000	3,900,000	0	38,900,000	35,000,000	13,438,937.77	38.40%	21,561,062.23
Aggregated	35,000,000	35,000,000	3,900,000	0	38,900,000	35,000,000	13,438,937.77	38.40%	21,561,062.23



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.

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	EOP 2024	
0.0	Resultado Primário / PIB	%	0.59	2018	2024	P	.32
						A	-

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)

The General Development Objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO): No

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

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	EOP 2024	
1.0	Arredação tributária/PIB	%	7.98	2018	2024	P	5.7
						A	-

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)

The General Development Objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO): No

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	Percent of GDP collected in taxes (%) ()

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	EOP 2024	
2.0	Dívida Corrente líquida / PIB	%	7.51	2018	2024	P	2.33
						A	-

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

The General Development Objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO): No

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

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 cumpridas / total de metas planejadas	%	60	2018	P	52	52	55	60	70	-	70
					A	70	75	77.5	-	-	-	-
Details												

Means of Verification: Informe de balance histórico de la planificación estratégica de SEFAZ/MA

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

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	3.2	3.1	3.02	2.93	-	2.93
					A	3.54	3.44	3.35	-	-	-	-
Details												

Means of Verification: Balance sintético del Estado

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

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)	(5)	(5)	(5)	(5)	-	(5)
					A	(20.51)	(1.91)	62.11	-	-	-	-
Details												

Means of Verification: Informe anual - Coordinación del Tesoro Estatal de la SEFAZ/MA. Datos del Sistema Financiero del Estado (SIAFEM)

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 1 - Gestão fazendária e transparência fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2024	2021	EOP 2024
1.01	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	701,387
			A	1	1	116,934	116,934
1.02	1.1.2 Modelo de gestão de riscos operacionais implantado	Modelo	P	-	1	-	550,000
			P (a)	-	1	30,000	188,612
			A	-	-	19,055	19,055
1.03	1.2.1 Modelo de gestão estratégica de pessoas implantado	Modelo	P	-	1	51,000	340,000
			P (a)	-	1	90,000	740,000
			A	-	-	252,935	273,335
1.04	1.2.2 Planos de desenvolvimento das competências fazendárias	Plano	P	1	5	239,165	630,000
			P (a)	1	5	24,472	430,000
			A	1	2	48,163	55,803
1.05	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	1,592,428
			A	1	2	335,209	1,101,592
1.06	1.3.2 Soluções de TI implantados	# of agencies	P	1	5	2,182,400	9,383,333
			P (a)	1	5	450,598	12,048,877
			A	1	3	708,845	4,375,869
1.07	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	2,068,696
			A	1	2	59,149	446,860
1.08	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	130,000
			A	1	1	56,297	86,742

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2024	2021	EOP 2024
2.01	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	313,357
			A	1	3	-	2,692
2.02	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	3,772,071
			A	1	1	2,234,471	2,234,471
2.03	2.2.2 Ferramentas de fiscalização de tráfego de mercadorias modernizadas	Ferramenta	P	1	4	2,427,640	7,346,680
			P (a)	1	5	1,355,664	6,536,080
			A	1	1	940,461	1,457,567
2.04	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	1,325,427
			A	2	3	24,391	628,394
2.05	2.3.2 Rede nacional para a simplificação do registro e legalização de empresas e negócios - sistema REDESIM implantado	Sistema	P	-	1	-	35,000
			P (a)	-	1	11,665	19,601
			A	-	1	8,676	19,601
2.06	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	147,901
			A	-	-	17,122	17,122
2.07	2.4.1 Procedimentos das instâncias de julgamentos administrativos aperfeiçoados	Procedimento	P	1	4	75,000	210,000
			P (a)	1	4	51,403	317,560
			A	1	2	47,378	67,560
2.08	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	1	1	184,582	200,783
2.09	2.5.1 Modelo de assistência integral ao contribuinte implantado	Modelo	P	-	1	364,200	1,700,000
			P (a)	-	1	194,597	1,710,820
			A	-	-	96,281	96,281
2.10	2.5.2 Mecanismo de pesquisa avançada da legislação tributária implantado	Mecanismo	P	-	1	83,000	360,000
			P (a)	-	1	39,166	240,000
			A	-	-	-	-
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	419,970
			A	-	-	35,852	37,744
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	580,030
			A	1	1	33,972	50,159

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2024	2021	EOP 2024
3.01	3.1.1 Modelo conceitual de planejamento definido	Modelo	P	1	1	93,400	600,000
			P (a)	-	1	88,020	817,600
			A	-	-	-	-
3.02	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	1	6	1,089,587	2,413,954
3.03	3.2.1 Modelo de gestão de custos definido	Modelo	P	-	1	266,667	480,000
			P (a)	-	1	50,000	262,400
			A	-	-	-	-
3.04	3.2.2 Análise de custo setorial realizada	Análise	P	-	1	-	20,000
			P (a)	-	1	-	20,000
			A	-	-	-	-

Other Cost					
	Monitoramento e Avaliação		P	112,250	178,000
			P (a)	54,898	178,000
			A	19,709	55,961
	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	40,701,237
			A	6,329,069	13,758,479

CHANGES TO THE MATRIX					
Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	1.1.1 Sistemas corporativos da Secretaria de Estado da Fazenda (SEFAZ) implementados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	1.1.2 Modelo de gestão de riscos operacionais implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	1.2.1 Modelo de gestão estratégica de pessoas implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	1.2.2 Planos de desenvolvimento das competências fazendárias	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	1.3.1 Sistemas de tecnologia da informação (TI) atualizados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	1.3.2 Soluções de TI implantados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	1.3.3 Instrumentos de segurança de TI implantados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	1.4.1 Módulos de planejamento, gestão de compras, gestão de contratos e supervisão de contratos implantados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	2.1.1 Modelos de monitoramento de grandes contribuintes por setor modernizado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	2.2.1 Sistema de planejamento, execução, controle e avaliação das ações fiscais implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	2.2.2 Ferramentas de fiscalização de tráfego de mercadorias modernizadas	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	ISABELLAS	3/16/2022
	2.3.1 Sistema de unificação das obrigações acessórias tributárias implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	2.3.3 Sistema de portal único do comércio exterior implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	2.4.1 Procedimentos das instâncias de julgamentos administrativos aperfeiçoados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	2.5.1 Modelo de assistência integral ao contribuinte implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	2.5.2 Mecanismo de pesquisa avançada da legislação tributária implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	2.6.1 Serviços de arrecadação disponíveis no sistema SEFAZ.net.	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	2.6.2 Mecanismos de gestão do ITCD aperfeiçoados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	3.1.1 Modelo conceitual de planejamento definido	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022
	3.2.1 Modelo de gestão de custos definido	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/16/2022

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Inactive		Internal Processes
	Response Actions		
	1.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
4	Inactive		Political Environment
	Response Actions		
	4.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy		
6	Inactive		Institutional Environment		
	Response Actions				
	6.0	Management Strategy		Status	
		-			

Risk ID	Risk Status		Risk Taxonomy
8	Active		Goods, and Services
	Response Actions		
	8.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy		
10	Inactive		Political Environment		
	Response Actions				
	10.0	Management Strategy		Status	
		-			

Risk ID	Risk Status		Risk Taxonomy
12	Active		Institutional Environment
	Response Actions		
	12.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
14	Inactive		Internal Processes
	Response Actions		
	14.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
16	Active		Internal Processes
	Response Actions		
	16.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
18	Active		Human Resources
	Response Actions		
	18.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy		
19	Inactive		Organizational Structure		
	Response Actions				
	19.0	Management Strategy		Status	
		-			

Risk ID	Risk Status		Risk Taxonomy
21	Inactive		Economic and Financial Environment
	Response Actions		
	21.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
23	Active		Internal Processes
	Response Actions		
	23.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
25	Active		Economic and Financial Environment
	Response Actions		
	25.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Management Capacity
Acquisitions and Procurement - Bidding Stage
Intra/Inter Coordination
Project Monitoring & Evaluation
Acquisitions and Procurement - Provider Performance and Supervision