

PMR Public Report

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

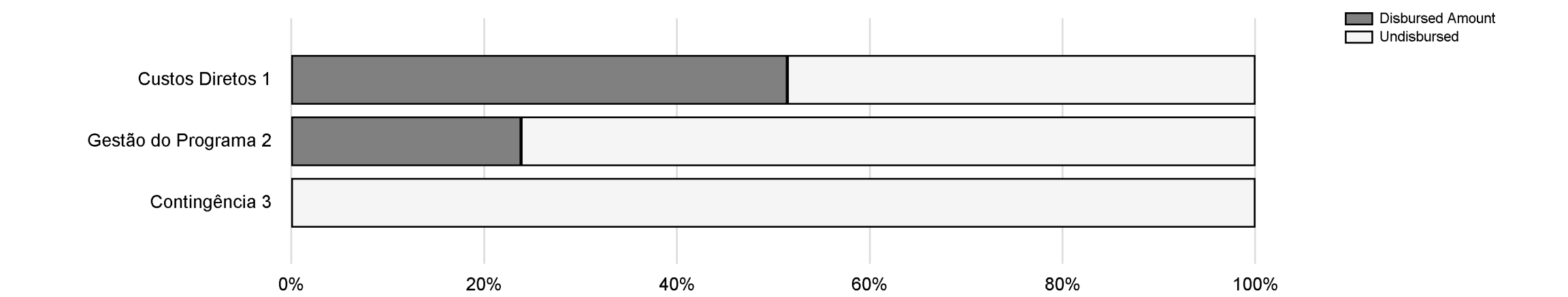
Environmental and Social Safeguards

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-L1502	70,000,000	70,000,000	7,000,000	0	77,000,000	70,000,000	42,915,397.63	61.31%	27,084,602.37
Aggregated	70,000,000	70,000,000	7,000,000	0	77,000,000	70,000,000	42,915,397.63	61.31%	27,084,602.37

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.

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	EOP 2023	
0.0	Resultado Primário / PIB	%	0.69	2016	2023	P	.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

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 a arrecadação tributária e o PIB estadual.

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2023	
1.0	Arrecadação Tributária/PIB	%	8.5	2016	2023	P	9.2
						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

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 da dívida corrente líquida e o PIB estadual

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2023	
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.

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 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	2016	P	83	85	90	95	95	95	95
					A	66.02	56.41	65.63	85	-	-	-

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.

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		2018	2019	2020	2021	2022	2023	EOP 2023
1.0	Orçamento de funcionamento da SEFAZ/ Arrecadação tributária	%	5.4	2016	P	5.4	5.2	5	4.9	4.8	4.8	4.8
					A	5.84	3.9	3.87	3.1	-	-	-
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.												

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		2018	2019	2020	2021	2022	2023	EOP 2023
2.0	Orçamento planejado / Orçamento executado	%	11.5	2016	P	11.5	11.5	9	7	5	5	5
					A	3.02	6.13	5.16	8.03	-	-	-
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 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.												

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Gestão Fazendária e Transparência Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2023	2021	EOP 2023
1.01	Modelo de Gestão Estratégica implementado	Modelo	P	-	1	100,000	984,000
			P (a)	-	1	363,585.54	1,869,108.43
			A	-	-	259,594.83	759,545.87
1.02	Metodologia de Gestão de Projetos implementado	Metodologia	P	-	1	318,400	1,026,000
			P (a)	-	1	-	581,795.83
			A	-	-	-	121,795.83
1.03	Plano de fortalecimento da gestão de recursos humanos	Plano	P	-	1	443,620	1,552,040
			P (a)	-	1	590,992.51	863,083.14
			A	-	-	177,687.55	595,309.17
1.04	Plano de modernização da Plataforma tecnológica implementado	# of agencies	P	-	1	4,860,677	21,741,000
			P (a)	-	1	4,921,940.73	26,507,553.61
			A	-	-	6,135,904.35	21,742,685.41
1.05	Sistema de gestão de compras implementado	Sistema	P	-	1	640,000	2,470,000
			P (a)	-	1	375,169.67	96,000
			A	-	-	-	-
1.06	Programa de relação fisco/sociedade implementado	Programa	P	-	1	335,500	2,564,500
			P (a)	-	2	282,250.16	420,000
			A	1	1	-	-

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2023	2021	EOP 2023
2.01	Modelo de gestão das políticas tributárias implementado	Modelo	P	-	1	205,000	840,000
			P (a)	-	1	346,564.05	125,370
			A	-	-	20,771.2	20,771.2
2.02	Sistema de gestão das obrigações tributárias implementado	Sistema	P	1	1	140,000	800,000
			P (a)	1	2	91,243.78	216,795.22
			A	1	1	-	-
2.03	Sistema de Fiscalização e inteligência fiscal modernizado	Sistema	P	-	1	2,831,078	11,274,955
			P (a)	-	1	2,820,207.02	19,153,927.78
			A	-	-	1,256,557.76	12,322,359.77
2.04	Postos fiscais equipados	Postos Fiscais	P	-	7	3,658,980	21,034,345
			P (a)	-	7	6,444,416.2	13,634,907.96
			A	-	-	4,529,307.96	7,015,424.29
2.05	Sistema de Gestão do contencioso e/ou dívida ativa consolidado	Sistema	P	-	1	366,962	1,620,000
			P (a)	-	1	-	30,000
			A	-	-	-	-
2.06	Sistema de atenção aos contribuintes implementado	Sistema	P	-	1	66,007	440,050
			P (a)	-	1	1,393,855.93	4,445,780.39
			A	-	-	25,919.62	161,751.01
2.07	Sistema de arrecadação implementado	Sistema	P	-	1	858,000	1,830,000
			P (a)	-	1	182,487.56	232,568.65
			A	-	-	2,537.82	2,537.82

Component Nbr. 3 Administração Financeira e Gasto Público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2023	2021	EOP 2023
3.01	Sistema de gestão do fluxo de caixa implementado	Sistema	P	-	1	201,360	503,400
			P (a)	-	1	349,133.07	386,791.47
			A	-	-	-	-
3.02	Sistema de informação e gestão contábil complementado	Sistema	P	-	1	1,245,266	5,366,000
			P (a)	-	1	3,087,504.58	5,907,439.47
			A	-	-	1,337,179.2	1,337,179.2
3.03	Sistema de gestão da dívida pública implementado	Sistema	P	-	1	98,600	334,000
			P (a)	-	1	221,596.5	256,631.6
			A	-	-	-	-
3.04	Modelo de gestão de custos implementado	Modelo	P	-	1	87,008	1,500,000
			P (a)	-	1	224,709.73	1,152,537.14
			A	-	-	-	-

Other Cost					
	Monitoramento e Avaliação		P	37,716	241,566
			P (a)	46,759.56	230,842.06
			A	6,561.15	43,696.33
	Auditoria		P	50,852	176,434
			P (a)	46,115.74	187,157.25

	Auditoria	A	26,742.3	55,766.19
	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	13,778,763.74	44,178,822.09

CHANGES TO THE MATRIX

Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	Metodologia de Gestão de Projetos implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/22/2022
	Modelo de gestão das políticas tributárias implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
	Modelo de gestão de custos implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
	Modelo de Gestão Estratégica implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/22/2022
	Plano de fortalecimento da gestão de recursos humanos	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/22/2022
	Plano de modernização da Plataforma tecnológica implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
	Postos fiscais equipados	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
	Programa de relação fisco/sociedade implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	JULIANAMI	3/11/2022
	Sistema de arrecadação implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
	Sistema de atenção aos contribuintes implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/22/2022
	Sistema de Fiscalização e inteligência fiscal modernizado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/22/2022
	Sistema de gestão da dívida pública implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
	Sistema de gestão das obrigações tributárias implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/22/2022
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	JULIANAMI	3/11/2022
	Sistema de gestão de compras implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
	Sistema de Gestão do contencioso e/ou dívida ativa consolidado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
	Sistema de gestão do fluxo de caixa implementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022
	Sistema de informação e gestão contábil complementado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	JULIANAMI	3/11/2022

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
2	Active		Economic and Financial Environment
	Response Actions		
	2.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy		
3	Active		Institutional Environment		
	Response Actions				
	3.1	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
5	Inactive		Political Environment
	Response Actions		
	5.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
8	Inactive		Political Environment
	Response Actions		
	8.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
10	Active		Sustainability
	Response Actions		
	10.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
12	Active		Systems
	Response Actions		
	12.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
14	Inactive		Internal Processes
	Response Actions		
	14.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
16	Inactive		Internal Processes
	Response Actions		
	16.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
18	Inactive		Internal Processes
	Response Actions		
	18.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy		
20	Inactive		Integrity		
	Response Actions				
	20.1	Management Strategy		Status	
		MITIGATE		INACTIVE	

Risk ID	Risk Status		Risk Taxonomy
21	Active		Technical Design
	Response Actions		
	21.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Monitoring & Evaluation