

PMR Public Report

Operation Number	BR-L1517	Chief of Operations Validation Date	04/07/22						
Year- PMR Cycle	Second period Jan-Dec 2021	Division Chief Validation Date	04/19/22						
Last Update	03/25/22	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 ESPÍRITO SANTO - PROFISCO II – ES	Loan Number	4741/OC-BR						
Executing Agency	SECRETARIA DE FAZENDA DE ESPIRITO SANTO	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH						
Team Leader	MARTINEZ FRITSCHER, ANDRE CARLOS	Overall Stage	Approved/Pending Signature						
Operation Type	Loan Operation	Country	Brazil						
Lending Instrument	Investment Loan	Convergence related Operation(s)							
Borrower	ESTADO DO ESPIRITU SANTO								
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-L1517	37,800,000	37,800,000	4,200,000	0	42,000,000	37,800,000	-	0.00%	37,800,000
Aggregated	37,800,000	37,800,000	4,200,000	0	42,000,000	37,800,000	-	0.00%	37,800,000
Expense Categories by Loan Contract (cumulative values)									

No Data Available

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. 1: Diminuição da relação do déficit fiscal primário e o PIB estatal

Observation: Fórmula de cálculo: Valor do resultado primário como percentual do PIB. Linha de Base0,42 Resultado Primário (2017) = R\$ 512 milhões. PIB (2017) = R\$ 120.845 milhões

	Indicator	Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2026	
1.0	Resultado Primário/PIB	%	0.42	2017	2025	P	.5
						A	.5
Details							

Means of Verification: Rendición de cuentas anual, Coordinación de Estudios Económicos (CEE/IJSN)

Observations:

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. 2: Incremento da relação entre a arrecadação tributária e o PIB estadual

Observation: Fórmula de cálculo: Valor da arrecadação tributária ao final do projeto/PIB do ano correspondente. Linha de Base Arrecadação tributária (2017) = R\$ 10.864 milhões PIB (2017) = R\$ 120.845 milhões

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2026	
2.0	Arrecadação tributária / PIB-ES	%	9	2017	2025	P	10
						A	10
Details							

Means of Verification: Rendición de cuentas anual, Coordinación de Estudios Económicos (CEE/IJSN)

Observations:

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. 3: Diminuição da relação entre a Dívida Corrente Líquida e o PIB estadual

Observation: Fórmula de cálculo: Valor da Dívida Corrente Líquida (DCL) como percentual do PIB. Linha de Base: 45% Dívida Corrente Líquida (2017) = R\$ 2.114 milhões PIB (2017) = R\$ 120.845 milhões

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2026	
3.0	Dívida Corrente Líquida (DCL) / PIB-ES	%	1.75	2017	2025	P	1.75
						A	1.75
Details							

Means of Verification: Rendición de cuentas anual, Coordinación de Estudios Económicos (CEE/IJSN)

Observations:

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. 1: Aumento da relação entre as metas de planejamento estratégico que foram cumpridas e o total de metas planejadas											
Observation: Fórmula de cálculo: Quantidade de metas cumpridas/total de metas planejadas. Linha de Base: 0. A SEFAZ não tem e nem monitora as metas de planejamento estratégico. O projeto prevê a implementação de planejamento estratégico produto 1.1											
	Indicator	Unit of Measure	Baseline	Baseline Year		2019	2020	2021	2022	2023	EOP 2026
1.0	Quantidade de metas cumpridas/total de metas planejadas	%	0	2017	P	-	-	40	60	80	80
					A	-	-	-	-	-	80
Details											
Means of Verification: Informe de gestión estratégica, Gerencia de Desarrollo Hacendario (GEDEF)											
Observations:											
Evaluation Methodology: -											
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator							
Specific Development Objectives Nbr. 2: Diminuição da relação entre o custo para arrecadar e a arrecadação tributária											
Observation: Fórmula de cálculo: Valor do orçamento executado da SEFAZ como percentual do valor da arrecadação tributária. Linha de Base: 0.45% Orçamento de funcionamento SEFAZ (2017) = R\$ 49.273 milhões. Arrecadação tributária total (2017) = R\$ 10.864 milhões											
	Indicator	Unit of Measure	Baseline	Baseline Year		2019	2020	2021	2022	2023	EOP 2026
2.0	Orçamento de funcionamento da SEFAZ/Arrecadação tributária total	%	0.45	2017	P	.45	.45	.45	.42	.4	.4
					A	-	-	-	-	-	.4
Details											
Means of Verification: Informe de gestión del SIGEFES, Grupo Presupuestario (GPO)											
Observations:											
Evaluation Methodology: -											
Pro-Gender	No	Pro-Ethnicity	No	CRF indicator							
Specific Development Objectives Nbr. 3: Redução da discrepância entre o orçamento planejado e orçamento executado											
Observation: Fórmula de cálculo: Orçamento executado / Orçamento planejado. Linha de Base (2016): 11,1%. Orçamento planejado (LOA) = R\$ 16,192 milhões. Orçamento de gasto executado = R\$ 14,392 milhões											
	Indicator	Unit of Measure	Baseline	Baseline Year		2019	2020	2021	2022	2023	EOP 2026
3.0	Orçamento executado / orçamento planejado	%	11.1	2017	P	11.1	11.1	11.1	8	5	5
					A	-	-	-	-	-	5
Details											
Means of Verification: Ley Presupuestaria Anual (LOA) y Balance General del Estado publicados en la web de la SEFAZ.											
Observations:											
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 2026	2021	EOP 2026
1.01	1.1 Modelo de governança da gestão fiscal implementada	Modelo	P	-	1	335,257	704,000
			P (a)	-	1	335,257	-
			A	-	-	-	-
1.02	1.2 Modelo de gestão de processos administrativos implantado	Government agencies (#)	P	-	1	1,188,571	2,914,286
			P (a)	-	1	1,188,571	631,429
			A	-	-	-	-
1.03	1.3 Modelo de gestão de recursos humanos por competências atualizado	Modelo	P	-	1	584,286	3,002,857
			P (a)	-	1	584,286	30,000
			A	-	-	-	-
1.04	1.4 Modelo de gestão do TIC atualizado	# of agencies	P	-	1	5,457,173	13,309,431
			P (a)	-	1	5,457,173	3,493,600
			A	-	-	-	-
1.05	1.5 Modelo de Controle Interno do estado implementado	Modelo	P	-	1	447,031	2,244,432
			P (a)	-	1	447,031	1,300,636
			A	-	-	-	-

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2026	2021	EOP 2026
2.01	2.1 Modelo implementado da gestão dos instrumentos de apoio à política tributária	Software	P	-	1	159,071	566,428
			P (a)	-	1	159,071	151,157
			A	-	-	-	-
2.02	2.2 Modelo de fiscalização implementado	Government agencies (#)	P	-	1	1,542,857	6,697,429
			P (a)	-	1	1,542,857	1,217,143
			A	-	-	-	-
2.03	2.3 Processo eletrônico do contencioso implementado	Software	P	-	1	1,053,514	1,683,429
			P (a)	-	1	1,053,514	3,686
			A	-	-	-	-
2.04	2.4 Sistema de atendimento integral implementado	Sistema	P	1	1	536,571	890,857
			P (a)	1	-	536,571	-
			A	-	-	-	-
2.05	2.5 Modelo de cobrança administrativa implementado	Modelo	P	1	1	442,857	1,165,715
			P (a)	1	-	442,857	-
			A	-	-	-	-

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2026	2021	EOP 2026
3.01	3.1 Modelo de planejamento e execução orçamentária e de gestão de investimentos implementados	Modelo	P	-	1	327,143	1,171,429
			P (a)	-	1	327,143	521,428
			A	-	-	-	-
3.02	3.2 Modelo de Programação e Execução financeira implementado	Modelo	P	-	1	1,068,657	2,431,715
			P (a)	-	1	1,068,657	45,829
			A	-	-	-	-
3.03	3.3 Modelo de gestão de compras implementado	Modelo	P	-	1	686,514	1,389,428
			P (a)	-	1	686,514	7,714
			A	-	-	-	-
3.04	3.4 Normas de Contabilidade aplicadas ao setor público implementadas	Normas	P	-	4	518,914	1,811,142
			P (a)	-	4	518,914	946,885
			A	-	-	-	-
3.05	3.5 Modelo de gestão de custos públicos implementado	Software	P	-	1	469,714	1,026,943
			P (a)	-	1	469,714	87,514
			A	-	-	-	-

Other Cost				
	4.1 Administração, Monitoramento e Avaliação do Projeto	P	25,714	257,142
		P (a)	25,714	180,000
		A		0
	Contingencia	P	0	733,337
		P (a)	0	733,337
		A		0

Total Cost				
	Total Cost	P	14,843,844	42,000,000
		P (a)	14,843,844	9,350,358
		A		0

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		
4	Active		Institutional Environment		
	Response Actions				
	4.1	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
6	Inactive		Political Environment
	Response Actions		
	6.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
8	Active		Institutional Environment
	Response Actions		
	8.1	Management Strategy	Status
		MITIGATE	ACTIVE

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

Risk ID	Risk Status		Risk Taxonomy
12	Active		Goods, and Services
	Response Actions		
	12.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
14	Active		Goods, and Services
	Response Actions		
	14.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
15	Active		Technical Design
	Response Actions		
	15.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
17	Active		Internal Processes
	Response Actions		
	17.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy		
20	Materialized		Institutional Environment		
	Response Actions				
	20.0	Management Strategy		Status	
		-			

Risk ID	Risk Status		Risk Taxonomy
22	Active		Political Environment
	Response Actions		
	22.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Management Capacity
Intra/Inter Coordination