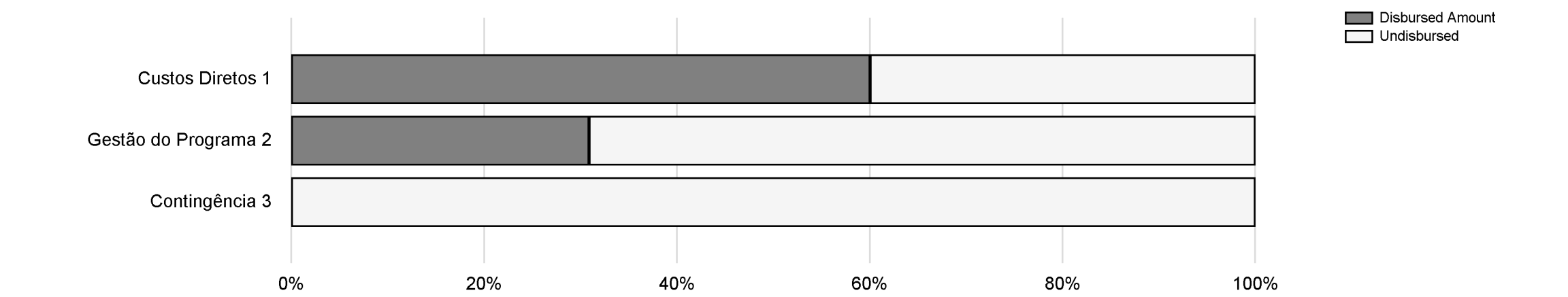


PMR Public Report

Operation Number	BR-L1502	Chief of Operations Validation Date	10/18/22
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date	
Last Update	09/28/22	Country Representative Validation Date	
PMR Validation Stage	Validated by Chief of Operations		
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	GOVERNO DO ESTADO DO CEARA , SECRETARIA DA FAZENDA 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	3.9	-	-
Details												

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												

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		2022	EOP 2023	2022	EOP 2023
1.01	Modelo de Gestão Estratégica implementado	Modelo	P	-	1	284,975	984,000
			P (a)	-	1	207,244.83	1,869,108.43
			A	-	-	93,972.43	853,518.3
1.02	Metodologia de Gestão de Projetos implementado	Metodologia	P	-	1	24,485	1,026,000
			P (a)	-	1	108,333.33	581,795.83
			A	-	-	-	121,795.83
1.03	Plano de fortalecimento da gestão de recursos humanos	Plano	P	-	1	320,260	1,552,040
			P (a)	-	1	156,201.11	863,083.14
			A	-	-	38,757.47	634,066.64
1.04	Plano de modernização da Plataforma tecnológica implementado	# of agencies	P	-	1	1,807,827	21,741,000
			P (a)	-	1	2,929,595.6	26,507,553.61
			A	-	-	1,229,149.89	22,971,835.3
1.05	Sistema de gestão de compras implementado	Sistema	P	1	1	-	2,470,000
			P (a)	1	1	10,000	96,000
			A	-	-	-	-
1.06	Programa de relação fisco/sociedade implementado	Programa	P	1	1	664,350	2,564,500
			P (a)	1	2	45,000	420,000
			A	-	1	-	-

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2023	2022	EOP 2023
2.01	Modelo de gestão das políticas tributárias implementado	Modelo	P	-	1	126,000	840,000
			P (a)	-	1	44,885.37	125,370
			A	-	-	7,084.47	27,855.67
2.02	Sistema de gestão das obrigações tributárias implementado	Sistema	P	-	1	460,000	800,000
			P (a)	-	2	21,941.49	216,795.22
			A	-	1	-	-
2.03	Sistema de Fiscalização e inteligência fiscal modernizado	Sistema	P	-	1	-	11,274,955
			P (a)	-	1	1,526,319.76	19,153,927.78
			A	-	-	1,450,346.42	13,772,706.19
2.04	Postos fiscais equipados	Postos Fiscais	P	3	7	3,159,692	21,034,345
			P (a)	3	7	2,052,030.52	13,634,907.96
			A	-	-	201,928.49	7,217,352.78
2.05	Sistema de Gestão do contencioso e/ou dívida ativa consolidado	Sistema	P	1	1	-	1,620,000
			P (a)	-	1	-	30,000
			A	-	-	10,165.75	10,165.75
2.06	Sistema de atenção aos contribuintes implementado	Sistema	P	-	1	-	440,050
			P (a)	-	1	1,000,044.08	4,445,780.39
			A	-	-	147,025.21	308,776.22
2.07	Sistema de arrecadação implementado	Sistema	P	1	1	-	1,830,000
			P (a)	-	1	50,184.65	232,568.65
			A	-	-	127,281.92	129,819.74

Component Nbr. 3 Administração Financeira e Gasto Público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2023	2022	EOP 2023
3.01	Sistema de gestão do fluxo de caixa implementado	Sistema	P	1	1	-	503,400
			P (a)	-	1	159,215.91	386,791.47
			A	-	-	-	-
3.02	Sistema de informação e gestão contábil complementado	Sistema	P	1	1	-	5,366,000
			P (a)	1	1	1,697,164.41	5,907,439.47
			A	-	-	773,055.71	2,110,234.91
3.03	Sistema de gestão da dívida pública implementado	Sistema	P	1	1	-	334,000
			P (a)	1	1	105,637.89	256,631.6
			A	-	-	-	-
3.04	Modelo de gestão de custos implementado	Modelo	P	1	1	816,117	1,500,000
			P (a)	-	1	474,421.66	1,152,537.14
			A	-	-	-	-

Other Cost					
	Monitoramento e Avaliação		P	18,858	241,566
			P (a)	10,315.13	230,842.06
			A	2,237.98	45,934.31
	Auditoria		P	25,426	176,434
			P (a)	34,586	187,157.25

	Auditoria	A	27,363.12	83,129.31
	Imprevistos	P	0	701,710
		P (a)	0	701,710
		A	0	0
Total Cost				
	Total Cost	P	7,707,990	77,000,000
		P (a)	10,633,121.74	77,000,000
		A	4,108,368.86	48,287,190.95

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
3	Active		Economic and Financial Environment
	Response Actions		
	3.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy		
6	Active		Institutional Environment		
	Response Actions				
	6.1	Management Strategy		Status	
		MITIGATE		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy
9	Inactive		Political Environment
	Response Actions		
	9.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
12	Inactive		Political Environment
	Response Actions		
	12.1	Management Strategy	Status
		MITIGATE	INACTIVE

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

Risk ID	Risk Status		Risk Taxonomy
18	Active		Systems
	Response Actions		
	18.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
21	Inactive		Internal Processes
	Response Actions		
	21.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
24	Inactive		Internal Processes
	Response Actions		
	24.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
27	Inactive		Internal Processes
	Response Actions		
	27.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy		
30	Inactive		Integrity		
	Response Actions				
	30.1	Management Strategy		Status	
		MITIGATE		INACTIVE	

Risk ID	Risk Status		Risk Taxonomy
32	Active		Technical Design
	Response Actions		
	32.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Management Capacity
Acquisitions and Procurement - Bidding Stage
Acquisitions and Procurement - Provider Performance and Supervision