

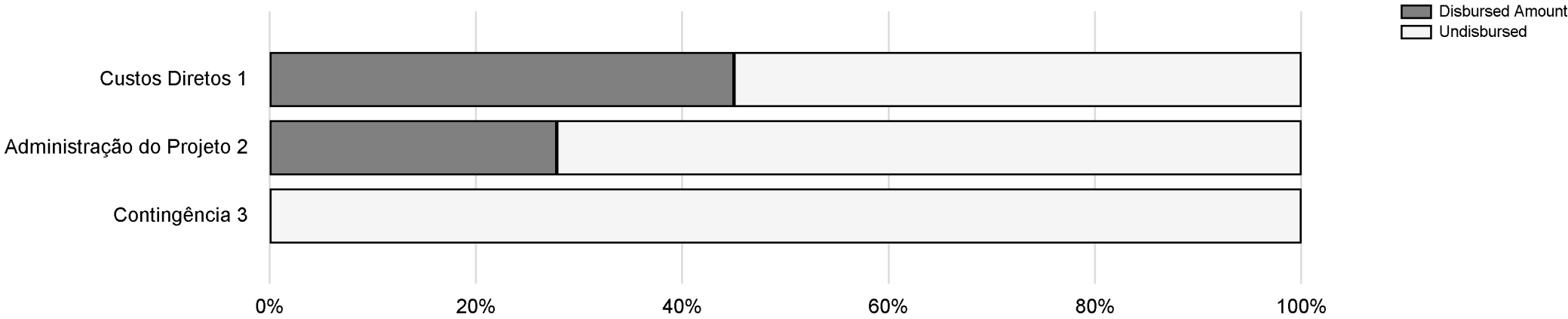
PMR Public Report

Operation Number	BR-L1498	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 Project for the State of Piaui - PROFISCO II PI	Loan Number	4460/OC-BR
Executing Agency	GOVERNO DO ESTADO DO PIAUI	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	BAKAJ, PATRICIA GOES	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 PIAUI		
Environmental and Social Safeguards			
Impacts Category	B13	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-L1498	44,935,000	44,935,000	5,065,000	0	50,000,000	44,935,000	22,563,331.72	50.21%	22,371,668.28
Aggregated	44,935,000	44,935,000	5,065,000	0	50,000,000	44,935,000	22,563,331.72	50.21%	22,371,668.28

Expense Categories by Loan Contract (cumulative values)									
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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 Primario/PIB-PI	%	-0.29	2018	2024	P	(.1)
						A	-

Details

Means of Verification: Informe, Núcleo de Estudios Económicos Fiscales (NEEFI) y Superintendencia del Gasto - SEFAZ

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. 1: Aumento da relação entre a arrecadação tributária e PIB Estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2024	
1.0	Arrecadação tributaria / PIB-PI	%	11.5	2018	2024	P	13
						A	-

Details

Means of Verification: Informe, Dirección de Ingresos (SUPREC -SEFAZ)

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

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2024	
2.0	Dívida Consolidada Líquida (DCL)/PIB-PI	%	7.1	2018	2024	P	5
						A	-

Details

Means of Verification: Informe, NEEFI y Superintendencia del Gasto - SEFAZ

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. 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	Total de metas cumpridas / total de metas planejadas	%	50	2018	P	50	60	70	80	90	-	90
					A	81	50	50	-	-	-	90

Details

Means of Verification: Informe MDGEFIS

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	Execução orçamentária da Administração Tributária/Arrecadação tributária total	%	7.05	2018	P	6.5	6	5.5	5	4.5	-	4.5
					A	6.59	6	6.34	-	-	-	4.5

Details

Means of Verification: Informe, SUPREC-SEFAZ

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	%	10.4	2018	P	9	8	7	6	5	-	5
					A	22.73	11.86	18.29	-	-	-	5

Details

Means of Verification: Ley Presupue staria Anual (LOA) y Balance General del Estado

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		2022	EOP 2024	2022	EOP 2024
1.01	1.1 Modelo de gestão por resultados implementado	Modelo	P	-	1	400,776.03	2,171,666.79
			P (a)	-	1	400,776	2,171,666
			A	-	-	287,531	1,739,987
1.02	1.2 Capacitação dos recursos humanos realizada	Funcionários capacitados	P	250	1,000	402,010	1,435,750.1
			P (a)	60	1,000	420,000	1,435,750
			A	130	1,037	224,806	443,375
1.03	1.3 Plataforma tecnológica instalada	Plataforma	P	-	1	4,483,376.5	18,837,404.28
			P (a)	-	1	4,483,377	18,837,406
			A	-	-	1,274,759	10,517,553
1.04	1.4 Sistema informático integrado de apoio à gestão da comunicação com o cidadão implementado	Software	P	1	1	75,395.38	418,863.2
			P (a)	1	1	100,000	418,863
			A	-	-	67,721	117,619

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
2.01	2.1 Modelo de gestão de instrumentos de apoio à política tributária implementado	Modelo	P	-	1	635,833.33	1,271,666.67
			P (a)	-	1	335,833	1,271,667
			A	-	-	2,888	8,767
2.02	2.2 Modelo de fiscalização e inteligência fiscal massiva implementado	Modelo	P	-	1	2,418,203.06	9,593,966.66
			P (a)	-	1	2,418,202	9,593,966
			A	-	-	791,355	6,589,299
2.03	2.3 Sistema informático de apoio à gestão do contencioso administrativo fiscal implementado	Sistema	P	1	1	494,983.48	596,365.64
			P (a)	1	1	294,983	596,365.5
			A	-	-	561	26,709
2.04	2.4 Serviços de Atenção Integral ao contribuinte via aplicativos na WEB ampliados	Aplicativos	P	5	17	645,618.77	4,172,333.32
			P (a)	5	17	824,691	4,110,735
			A	5	10	425,624	2,747,402
2.05	2.5 Sistema informático para a arrecadação e cobrança administrativa implementado	Sistema	P	1	1	67,086.33	619,000.01
			P (a)	1	1	-	680,599
			A	-	-	-	680,599
2.06	2.6 Sistema informático de obrigações tributárias implementado	Sistema	P	-	1	209,600	698,666.67
			P (a)	-	1	150,000	698,667
			A	-	-	4,970	4,970

Component Nbr. 3 Administração Financeira e Gasto Público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
3.01	3.1 Modelo do Marco Orçamentário de Médio Prazo (MPMP) implementado	Modelo	P	-	1	256,783.33	733,666.66
			P (a)	-	1	167,450	733,665
			A	-	-	-	8,353
3.02	3.2 Sistema informático de gestão do Tesouro implementado	Software - Módulos	P	1	3	391,007.49	995,833.33
			P (a)	1	3	307,777	995,833
			A	-	2	-	18,264
3.03	3.3 Modelo de Gestão de compras e contratações do Estado implementado	Modelo	P	-	1	797,416.67	2,278,333.34
			P (a)	-	1	605,813	2,278,335
			A	-	-	-	31,344
3.04	3.4 Modelo de investimento público implementado	Modelo	P	-	1	202,527.5	578,650
			P (a)	-	1	102,527.5	578,649.5
			A	-	-	-	-
3.05	3.5 Sistema informático de gestão contábil fortalecido	Software	P	1	1	938,500	3,128,333.33
			P (a)	1	1	806,344	3,128,333
			A	-	-	535,953	2,056,052
3.06	3.6 Sistema informático de Gestão da dívida pública integrado ao SIAFE	Sistema	P	1	1	288,750	962,500
			P (a)	1	1	400,000	962,500
			A	-	-	-	-

Other Cost				
	Monitoramento e Avaliação	P	82,240	257,000
		P (a)	52,240	257,000
		A	26,020	106,433
	Auditoria	P	62,500	250,000
		P (a)	52,500	250,000
		A	44,216	86,361
	Imprevistos	P	0	1,000,000
		P (a)	0	1,000,000
		A	0	0

Total Cost				
	Total Cost	P	12,852,607.87	50,000,000
		P (a)	11,922,513.5	50,000,000
		A	3,686,404	25,183,087

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
3	Active		Economic and Financial Environment
	Response Actions		
	3.0	Management Strategy	Status
		-	

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

Risk ID	Risk Status		Risk Taxonomy
9	Active		Technical Design
	Response Actions		
	9.0	Management Strategy	Status
		-	

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		Human Resources
	Response Actions		
	15.0	Management Strategy	Status
		-	

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

Risk ID	Risk Status		Risk Taxonomy
21	Inactive		Technical Design
	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		Political Environment
	Response Actions		
	27.0	Management Strategy	Status
		-	

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

Risk ID	Risk Status		Risk Taxonomy
33	Active		Economic and Financial Environment
	Response Actions		
	33.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy		
36	Active		Planning		
	Response Actions				
	36.0	Management Strategy		Status	
		-			

Risk ID	Risk Status		Risk Taxonomy
39	Inactive		Internal Processes
	Response Actions		
	39.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
42	Inactive		Systems
	Response Actions		
	42.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy		
45	Active		Political Environment		
	Response Actions				
	45.0	Management Strategy		Status	
		-			

IMPLEMENTATION STATUS AND LEARNING

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