

PMR Public Report

Operation Number	BR-L1517	Chief of Operations Validation Date	10/18/22						
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date	10/18/22						
Last Update	10/13/22	Country Representative Validation Date	10/24/22						
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	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	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 estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2026	
1.0	Resultado Primário/PIB	%	0.16	2018	2026	P	.27
						A	-
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: Aumento da relação entre a arrecadação tributária e o PIB estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2026	
2.0	Arrecadação tributária / PIB-ES	%	8.8	2018	2026	P	12.44
						A	-
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 da dívida corrente líquida e o PIB estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2026	
3.0	Dívida Corrente Líquida (DCL) / PIB-ES	%	1.88	2018	2026	P	.74
						A	-
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 estratégicas de planejamento que foram cumpridas e o total de metas planejadas											
Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 2026
1.0	Quantidade de metas cumpridas / total de metas planejadas	%	0	2018	P	-	-	-	40	60	60
					A	-	-	-	-	-	-

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:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 2026
2.0	Orçamento de funcionamento da SEFAZ/Arrecadação tributária total	%	1.22	2018	P	1.28	1.37	1.26	1.21	1.2	1.2
					A	-	-	-	-	-	-
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 o orçamento executado

Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 2026
3.0	Orçamento executado / orçamento planejado	%	7.5	2018	P	18	14	12	10	5	5
					A	-	-	-	-	-	-
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		2022	EOP 2026	2022	EOP 2026
1.01	1.1 - Implantação do Modelo de governança da gestão fiscal	Modelo	P	-	1	-	749,361.7
			P (a)	-	1	-	749,361.7
			A	-	-	-	-
1.02	1.2 - Implantação do Modelo de gestão de processos administrativos	Modelo	P	-	1	-	1,858,404.26
			P (a)	-	1	-	1,858,404.26
			A	-	-	-	-
1.03	1.3 - Atualização do Modelo de gestão de recursos humanos por competências	Modelo	P	-	1	18,723.41	6,258,723.41
			P (a)	-	1	18,723.41	6,258,723.41
			A	-	-	-	-
1.04	1.4 - Atualização do Modelo de gestão do TIC	Modelo	P	-	1	556,175.53	10,802,628.12
			P (a)	-	1	556,175.53	10,802,628.12
			A	-	-	-	-
1.05	1.5 - Implantação de um Novo Modelo de Controle Interno do estado	Modelo	P	-	1	-	2,505,888.51
			P (a)	-	1	-	2,505,888.51
			A	-	-	-	-

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2026	2022	EOP 2026
2.01	2.1 - Implantação do Modelo da gestão dos instrumentos de apoio à política tributária	Software	P	-	1	-	421,808.51
			P (a)	-	1	-	421,808.51
			A	-	-	-	-
2.02	2.2 - Implantação do Modelo de fiscalização	Modelo	P	-	1	464,995.74	7,474,276.49
			P (a)	-	1	464,995.74	7,474,276.49
			A	-	-	-	-
2.03	2.3 - Implantação do Processo eletrônico do contencioso	Sistema	P	-	1	30,873.91	243,639.87
			P (a)	-	1	30,873.91	243,639.87
			A	-	-	-	-
2.04	2.4 - Implantação da Sistemática de atendimento integral	Sistemática	P	1	1	1,127,525	2,013,068.3
			P (a)	1	1	1,127,525	2,013,068.3
			A	-	-	-	-
2.05	2.5 - Implantação do Modelo de cobrança administrativa	Modelo	P	-	1	-	851,063.83
			P (a)	-	1	-	851,063.83
			A	-	-	-	-

Component Nbr. 3 Administração Financeira e Gasto Público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2026	2022	EOP 2026
3.01	3.1 - Implantação do Modelo de planejamento e execução orçamentário e de gestão de investimentos	Modelo	P	-	1	-	872,241
			P (a)	-	1	-	872,241
			A	-	-	-	-
3.02	3.2 - Implantação do Modelo de Programação e Execução financeira	Modelo	P	-	1	-	2,502,063
			P (a)	-	1	-	2,502,063
			A	-	-	-	-
3.03	3.3 - Implantação do Modelo de gestão de aquisições do estado	Modelo	P	-	1	15,041	2,276,050
			P (a)	-	1	15,041	2,276,050
			A	-	-	-	-
3.04	3.4 - Implantação das Normas de Contábeis aplicadas ao setor público	Norma	P	-	1	421,174	1,740,729
			P (a)	-	1	421,174	1,740,729
			A	-	-	-	-
3.05	3.5 - Implantação do Modelo de gestão de custos públicos	Software	P	-	1	3,830	439,574
			P (a)	-	1	3,830	439,574
			A	-	-	-	-

Other Cost				
	4.1 Administração, Monitoramento e Avaliação do Projeto	P	8,511	257,143
		P (a)	8,511	257,143
		A	0	0
	Contigência	P	0	733,337
		P (a)	0	733,337
		A	0	0
Total Cost				
	Total Cost	P	2,646,849.59	42,000,000
		P (a)	2,646,849.59	42,000,000
		A	0	0

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	Inactive		Political Environment		
	Response Actions				
	9.0	Management Strategy		Status	
		-			

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

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

Risk ID	Risk Status		Risk Taxonomy
18	Active		Goods, and Services
	Response Actions		
	18.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
21	Active		Human Resources
	Response Actions		
	21.1	Management Strategy	Status
		MITIGATE	ACTIVE
	21.2	Management Strategy	Status
		MITIGATE	ACTIVE
	21.3	Management Strategy	Status
		MITIGATE	ACTIVE
	21.4	Management Strategy	Status
		MITIGATE	ACTIVE
	21.5	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
24	Active		Technical Design
	Response Actions		
	24.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
27	Active		Internal Processes
	Response Actions		
	27.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
30	Materialized		Institutional Environment
	Response Actions		
	30.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
33	Materialized		Political Environment
	Response Actions		
	33.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Management Capacity
Intra/Inter Coordination