

PMR Public Report

Operation Number	BR-L1540	Chief of Operations Validation Date	10/18/22						
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date							
Last Update	09/30/22	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 Alagoas - PROFISCO II AL	Loan Number	5344/OC-BR						
Executing Agency	SECRETARIA DE ESTADO DA FAZENDA DE ALAGOAS	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH						
Team Leader	MARIA CRISTINA MAC DOWELL	Overall Stage	Approved/Pending prior Legislative Approval						
Operation Type	Loan Operation	Country	Brazil						
Lending Instrument	Investment Loan	Convergence related Operation(s)							
Borrower	GOVERNO DO ESTADO DE ALAGOAS								
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-L1540	36,000,000	36,000,000	4,000,000	0	40,000,000	36,000,000	-	0.00%	36,000,000
Aggregated	36,000,000	36,000,000	4,000,000	0	40,000,000	36,000,000	-	0.00%	36,000,000
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: El objetivo principal del programa es contribuir a la sostenibilidad fiscal del Estado

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 0	
1.0	Resultado Primario/PIB-AL	%	1.34	2019	2025	P	1.37
						A	-

Details

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					
Indicator				Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 0	
1.3	Recaudación tributaria/PIB- AL			%	8.75	2019	2025	P	9.1
								A	-
Details									

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					
Indicator				Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 0	
1.4	Deuda Corriente Neta (DCL)/ PIB- AL			%	11.67	2019	2025	P	12.3
								A	-
Details									

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: Modernizar la gestión hacendaria											
Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 0
1.0	Cantidad de metas cumplidas/total de metas planificadas	%	0	2019	P	36.8	42.1	47.6	56.5	70.8	70.8
					A	-	-	-	-	-	-
Details											

Means of Verification: Informe Anual de Planificación Estratégica de la SEFAZ/AL

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 2: Mejorar la administración tributaria

Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 0
2.0	Costo para recaudar/recaudación tributaria	%	5.3	2019	P	5.9	5.7	5.6	5.4	5	5
					A	-	-	-	-	-	-
Details											

Means of Verification: Balance General del Estado producido por la SEFAZ/AL

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 3: Mejorar la gestión del gasto público

Observation:											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 0
3.0	Presupuesto ejecutado/Presupuesto planificado	%	8.6	2019	P	8.3	8	7.6	7.3	6.9	6.9
					A	-	-	-	-	-	-
Details											

Means of Verification: nforme del Balance Presupuestario del Estado producido por la SEFAZ/AL

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Gestión hacendaria y transparencia fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 0	2022	EOP 0
1.01	1.1 Modelo de gobernanza institucional con enfoque en innovación implementado.	Modelo	P	-	1	-	1,288,000
			P (a)	-	1	-	1,288,000
			A	-	-	-	-
1.02	1.2 Modelo de gestión de riesgo y conformidad implementado	Modelo	P	-	1	-	437,000
			P (a)	-	1	-	437,000
			A	-	-	-	-
1.03	1.3 Modelo de gestión estratégica de personal implementado.	Modelo	P	-	1	-	1,283,400
			P (a)	-	1	-	1,283,400
			A	-	-	-	-
1.04	1.4 Modelo de gestión de TI implementado.	Modelo	P	-	1	-	13,278,000
			P (a)	-	1	-	13,278,000
			A	-	-	-	-

Component Nbr. 2 Administración tributaria y contencioso fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 0	2022	EOP 0
2.01	2.1 Modelo de gestión de política tributaria implementado.	Modelo	P	-	1	-	939,200
			P (a)	-	1	-	939,200
			A	-	-	-	-
2.02	2.2 Modelo de gestión de catastro implementado.	Modelo	P	-	1	-	376,000
			P (a)	-	1	-	376,000
			A	-	-	-	-
2.03	2.3 Modelo de fiscalización de los contribuyentes del ICMS implementado.	Modelo	P	-	1	-	4,154,400
			P (a)	-	1	-	4,154,400
			A	-	-	-	-
2.04	2.4 Modelo de fiscalización de comercio exterior y otros tributos implementado.	Modelo	P	-	1	-	439,200
			P (a)	-	1	-	439,200
			A	-	-	-	-
2.05	2.5 Modelo de gestión del contencioso fiscal implementado.	Modelo	P	-	1	-	1,204,000
			P (a)	-	1	-	1,204,000
			A	-	-	-	-
2.06	2.6 Modelo de servicios al contribuyente implementado.	Modelo	P	-	1	-	626,400
			P (a)	-	1	-	626,400
			A	-	-	-	-
2.07	2.7 Modelo de gestión de la recaudación y su estimación implementado.	Modelo	P	-	1	-	504,400
			P (a)	-	1	-	504,400
			A	-	-	-	-
2.08	2.8 Modelo de gestión de la cobranza tributaria implementado.	Modelo	P	-	1	-	500,000
			P (a)	-	1	-	500,000
			A	-	-	-	-
2.09	2.9 Sistema de gestión tributaria implementado.	Sistema	P	-	1	-	6,040,000
			P (a)	-	1	-	6,040,000
			A	-	-	-	-

Component Nbr. 3 Administración financiera y gasto público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 0	2022	EOP 0
3.01	3.1 Modelo de programación y ejecución financiera implementado.	Modelo	P	-	1	-	1,763,000
			P (a)	-	1	-	1,763,000
			A	-	-	-	-
3.02	3.2 Modelo de gestión de compras y patrimonio implementado.	Modelo	P	-	1	-	2,450,000
			P (a)	-	1	-	2,450,000
			A	-	-	-	-
3.03	3.3 Modelo de gestión contable implementado.	Modelo	P	-	1	-	567,000
			P (a)	-	1	-	567,000
			A	-	-	-	-
3.04	3.4 Modelo de gestión de los activos y pasivos implementado.	Modelo	P	-	1	-	2,561,000
			P (a)	-	1	-	2,561,000
			A	-	-	-	-
3.05	3.5 Modelo de gestión de los costos implementado.	Modelo	P	-	1	-	1,152,000
			P (a)	-	1	-	1,152,000
			A	-	-	-	-

Other Cost				
	Monitoreo y evaluación	P		287,000
		P (a)		287,000
		A		0
	Auditoria	P		150,000
		P (a)		150,000
		A		0

Total Cost				
	Total Cost	P	0	40,000,000
		P (a)	0	40,000,000
		A	0	0

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
2	Active		Economic and Financial Environment
	Response Actions		
	2.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
4	Active		Institutional Environment
	Response Actions		
	4.0	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
8	Active		Internal Processes
	Response Actions		
	8.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
10	Active		Internal Processes
	Response Actions		
	10.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
12	Active		Goods, and Services
	Response Actions		
	12.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
14	Active		Goods, and Services
	Response Actions		
	14.0	Management Strategy	Status
		-	

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Intra/Inter Coordination