

# PMR Public Report

Operation Number	BR-L1550	Chief of Operations Validation Date	10/18/22						
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date							
Last Update	09/29/22	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 Sergipe – PROFISCO II/SE	Loan Number	5411/OC-BR						
Executing Agency	SECRETARIA DE ESTADO DE FAZENDA - GABINETE DO SECRETARIO DE FAZENDA	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH						
Team Leader	BAKAJ, PATRICIA GOES	Overall Stage	Approved/Pending prior Legislative Approval						
Operation Type	Loan Operation	Country	Brazil						
Lending Instrument	Investment Loan	Convergence related Operation(s)							
Borrower	ESTADO DO SERGIPE								
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-L1550	27,900,000	27,900,000	2,790,000	0	30,690,000	27,900,000	-	0.00%	27,900,000
Aggregated	27,900,000	27,900,000	2,790,000	0	30,690,000	27,900,000	-	0.00%	27,900,000
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:** Objetivo general: contribuir a la sostenibilidad fiscal del Estado de Sergipe.

**Observation:** Se van a poder verificar las metas asociadas al objetivo general (impactos) para el PCR.

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2027	
1.0	Resultado Primario / PIB/SE	%	1.04	2020	2026	P	1.27
						A	-
Details							

**Means of Verification:** Balanço Geral do Estado

**Observations:** Fórmula de cálculo: Valor del resultado primario como porcentaje del PIB

**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 2027	
1.1	Recaudación Tributaria / PIB/SE			%	6.04	2020	2026	P	6.53
								A	-
Details									

**Means of Verification:** Balanço Geral do Estado

**Observations:** Fórmula de cálculo: Valor de la recaudación tributaria / PIB del año correspondiente.

**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 2027	
1.2	Deuda Consolidada Neta / PIB/SE			%	6.99	2020	2026	P	6.01
								A	-
Details									

**Means of Verification:** Balanço Geral do Estado

**Observations:** Fórmula de cálculo: Valor de la Deuda Corriente /PIB del año correspondiente

**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: 1. Modernización de la gestión hacendaria											
Observation: Informe de SEFAZ/SE											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 2027
1.0	Cantidad de Metas cumplidas/ total de metas planificadas	%	36.74	2020	P	42.99	46.82	51.51	56.33	62.5	62.5
					A	-	-	-	-	-	-
Details											

Means of Verification: Informe Anual de la Secretaria de Estado General de Gobierno (SEGG/SE)

Observations: Fórmula de cálculo: Cantidad de Metas cumplidas / total de metas planificadas

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 2: 2. Mejora de la administración tributaria

Observation: Informe Anual de SEFAZ/SE

	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 2027
2.0	Costo para recaudar/ recaudación tributaria	%	8.12	2020	P	8.37	8.01	7.7	7.41	7.13	7.13
					A	-	-	-	-	-	-
Details											

Means of Verification: Informe de la Secretaria de Hacienda SEFAZ/SE

Observations: Fórmula de cálculo: Presupuesto de funcionamiento de la SEFAZ/SE/ recaudación tributaria total

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

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

Observation: Balance General del Estado/SE

	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 2027
3.0	Presupuesto ejecutado / presupuesto planeado	%	4.88	2020	P	6.75	6.25	5.75	5.25	4.75	4.75
					A	-	-	-	-	-	-
Details											

Means of Verification: Balance General del Estado SE

Observations: Fórmula de cálculo: 1 – (presupuesto ejecutado / presupuesto planificado)

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Componente 1: Gestión hacendaria y transparencia fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2027	2022	EOP 2027
1.01	1.1 Modelo de gobernanza pública implementado	Modelo	P	-	1	-	3,749,500
			P (a)	-	1	-	3,749,500
			A	-	-	-	-
1.02	1.2 Modelo de gestión de personas implementado	Modelo	P	-	1	-	2,706,000
			P (a)	-	1	-	2,706,000
			A	-	-	-	-
1.03	1.3 Modelo de gestión de TI implementado	Modelo	P	-	1	715,550	7,155,500
			P (a)	-	1	715,550	7,155,500
			A	-	-	-	-
1.04	1.4 Modelo de compras implementado	Modelo	P	-	1	-	715,500
			P (a)	-	1	-	715,500
			A	-	-	-	-
1.05	1.5 Sistemas de transparencia y ciudadanía fiscal implementados	Instrumento	P	-	2	-	1,729,500
			P (a)	-	2	-	1,729,500
			A	-	-	-	-

Component Nbr. 2 Componente 2: Administración tributaria y contencioso fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2027	2022	EOP 2027
2.01	2.1 Modelo de gestión de política tributaria implementado	Modelo	P	-	1	-	833,000
			P (a)	-	1	-	833,000
			A	-	-	-	-
2.02	2.2 Modelo de gestión de la información económico-fiscal	Modelo	P	-	1	28,000	560,000
			P (a)	-	1	28,000	560,000
			A	-	-	-	-
2.03	2.3 Modelo de fiscalización e inteligencia fiscal implementado	Modelo	P	-	1	-	6,943,000
			P (a)	-	-	-	6,943,000
			A	-	-	-	-
2.04	2.4 Modelo de gestión del contencioso fiscal implementado	Modelo	P	-	1	-	804,500
			P (a)	-	1	-	804,500
			A	-	-	-	-
2.05	2.5 Modelo de servicios al contribuyente implementado	Modelo	P	-	1	35,400	708,000
			P (a)	-	1	35,400	708,000
			A	-	-	-	-
2.06	2.6 Modelo de cobranza implementado	Modelo	P	-	1	-	288,000
			P (a)	-	1	-	288,000
			A	-	-	-	-

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2027	2022	EOP 2027
3.01	3.1 Modelo de planificación y ejecución del presupuesto implementado	Modelo	P	-	1	-	418,000
			P (a)	-	1	-	418,000
			A	-	-	-	-
3.02	3.2 Modelo de programación y ejecución financiera implementado	Modelo	P	-	1	33,800	338,000
			P (a)	-	1	33,800	338,000
			A	-	-	-	-
3.03	3.3 Sistema de gestión de sentencias judiciales de pago implementado	Sistema	P	-	1	18,500	370,000
			P (a)	-	1	18,500	370,000
			A	-	-	-	-
3.04	3.4 Modelo de gestión contable implementado	Modelo	P	-	1	-	1,118,000
			P (a)	-	1	-	1,118,000
			A	-	-	-	-
3.05	3.5 Modelo de gestión de la deuda pública implementada	Modelo	P	-	1	15,400	308,000
			P (a)	-	1	15,400	308,000
			A	-	-	-	-
3.06	3.6 Modelo de gestión de costos públicos implementado	Modelo	P	-	1	-	1,479,000
			P (a)	-	1	-	1,479,000
			A	-	-	-	-

Other Cost				
	Monitoramento e Avaliação	P	51,225	341,500
		P (a)	51,225	341,500
		A		0
	Auditoria	P	0	125,000
		P (a)	0	125,000
		A		0
Total Cost				
	Total Cost	P	897,875	30,690,000
		P (a)	897,875	30,690,000
		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		
	2.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
4	Active		Economic and Financial Environment
	Response Actions		
	4.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
6	Active		Internal Processes
	Response Actions		
	6.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy		
8	Active		Political Environment		
	Response Actions				
	8.0	Management Strategy		Status	
		-			

Risk ID	Risk Status		Risk Taxonomy		
10	Active		Institutional Environment		
	Response Actions				
	10.0	Management Strategy		Status	
		-			

Risk ID	Risk Status		Risk Taxonomy
12	Active		Institutional Environment
	Response Actions		
	12.0	Management Strategy	Status
		-	



IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Intra/Inter Coordination