

# Project Management with High Complexity and Uncertainty in a Government Organization: A Case Study of the Sao Paulo Tax Invoice System Development

**Francisco M. Matulovic**, Universidade de Sao Paulo, Brazil

**Abraham Yu**, Universidade de Sao Paulo, Brazil

**Bruno Paschoal**, Hertie School of Governance, Germany

**Paulo T. Nascimento**, Universidade de Sao Paulo, Brazil

# Research question and obj.

- According to our methodology, case study based and explorative research, and bibliographie (Eisenhardt, 1989), we start that research attempt without no initial question and only a simple objective, collect and analyze data from Sao Paulo Tax Invoice project.
- As moving forward toward our efforts, advancing the case study by making interviews and always researching bibliographie, we found that Sao Paulo Tax Invoice was non conventional project and then focused our efforts on answering an overall question, that was how they did it? How was the origin and the initial team? Question more related to case study.

# Methodology

Case study

Explorative research

Semi structured interviews

# Case introduction

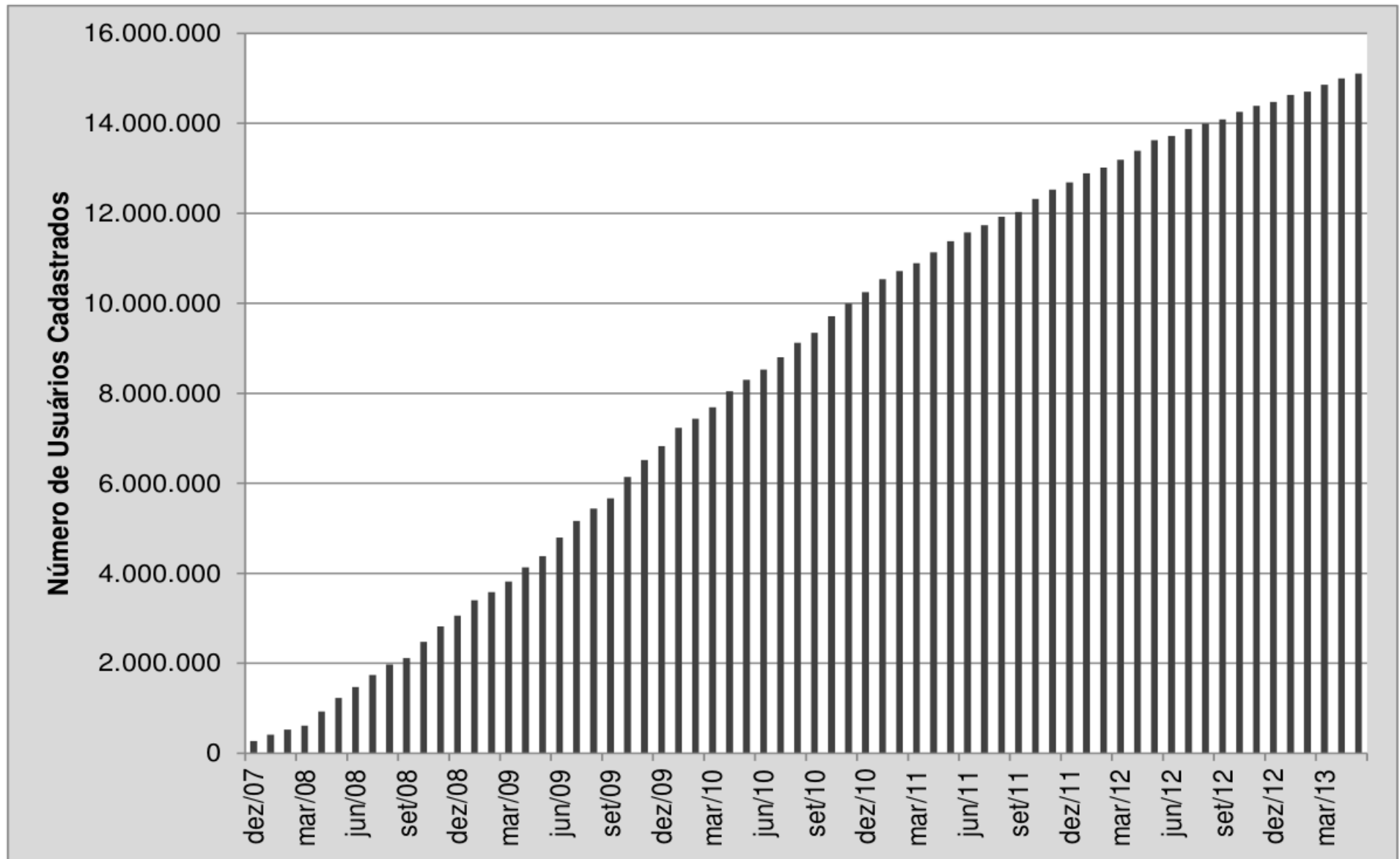
Development of an incentive system by a government departament to avoid fiscal evasion in retail sector by using Information Technology (IT) to get trade and tax information for every product sold

# Do you want to use your SSN on tax receipt? \*

By voluntarily inputting SSN (CPF) on tax receipt when checking out on retail stores, customers share transaction information with government, to ensure tax collection. To reward a fiscal culture commitment, government returns to participants a percentage of the tax paid by the store.

\* translation of “quer CPF na nota?”, now a popular question in Sao Paulo's stores

# user's registration count



## SAO PAULO TAX INVOICE OVERVIEW

### 1 - Conception

\*high degree of uncertainty  
 \*benchmarking with other states electronic tax system (Angra, State Electronix Tax, NF Paulistana)

### 2 - Development

engine core  
 registration  
 tax devolution

### 3 - Operation

tax info receiver  
 money transfer  
 prize draw

### 4 - Improvements

security enhanc.  
 complain system  
 doc. authenticator  
 debt control

**Serra Mayor**



**Serra Governor**



restaurants  
 supermarkets

16,5 million users

concepção des. impl. refinamentos

04 05 06 07 08 09 10 11 12 13 14

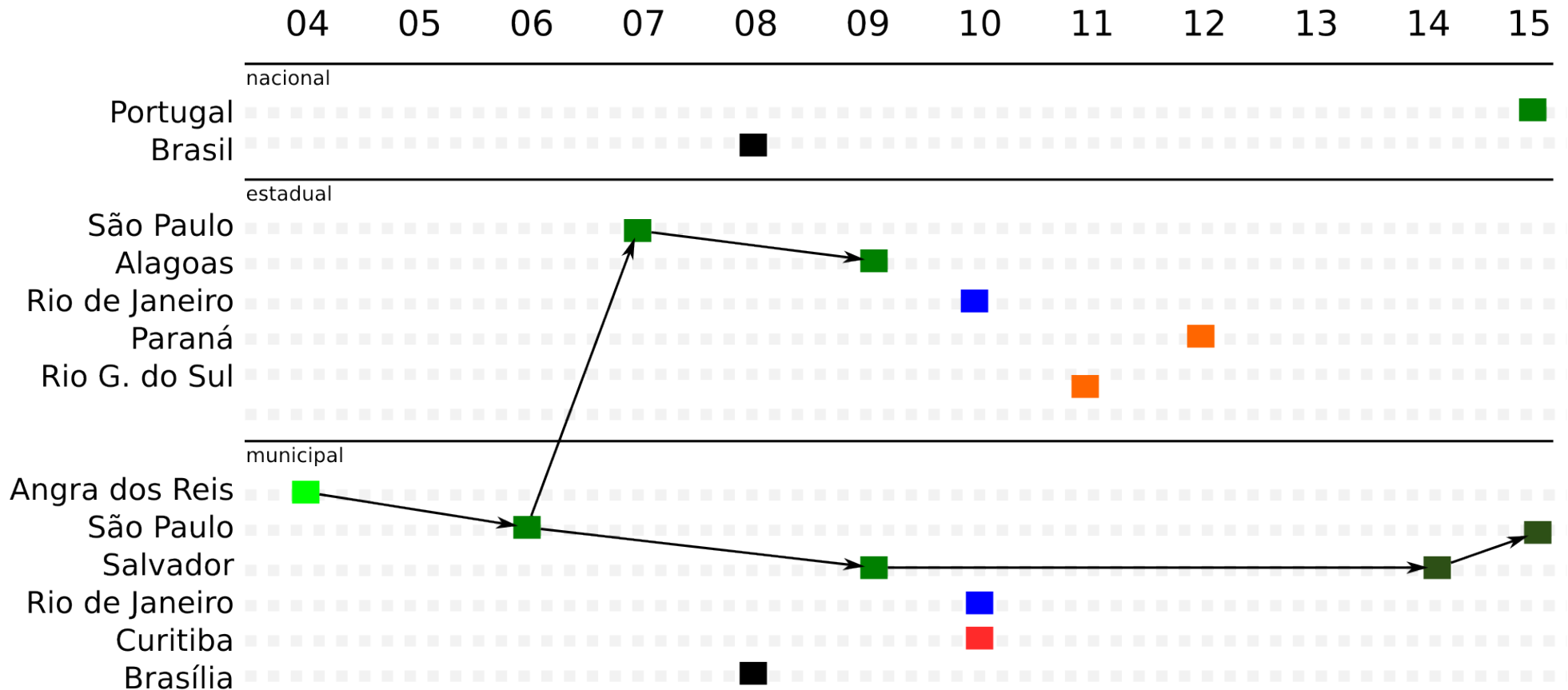
law 2009/78

law 2009/78

← convênio ICMS 115/2003

Author: Francisco Matelli Matulovic

# Project technology diffusion



início da utilização de software para gestão eletrônica de arrecadação fiscal



# Case literature review

They managed the project using the “experimental” approach (K. M. Eisenhardt and B. N. Tabrizi, 1995), and trying achieve fastness (C. Moorman and A. S. Miner, 1998) (S. A. Leybourne, 2009)

# Conclusions

- Is not an intend from case study methodology to get concrete conclusions. By using Eisenthardt 1989 we tried to analyze the data collected looking for major patterns and found that some aspects from the management process of Sao Paulo Tax Invoice could be improved, but no research conclusions.
- About the impact of the Sao Paulo Tax Invoice on states finances, we found out that studies are indicating a positive impact on state`s receipt from retail sector trend after the project launch.

# New questions

- Naturally what emerge as a possible frontier to expand research efforts was on analyze the SP Treasury project pipeline. The Sao Paulo Tax Invoice was a non-conventional project, and what we can pretend to answer is why is it so different, how a conventional project is managed by SP Treasury and what project they are managing now.