

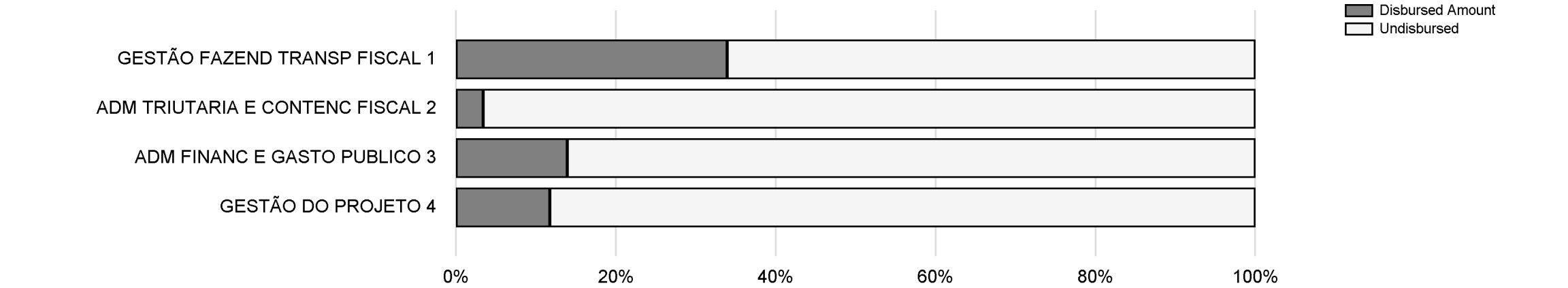
PMR Public Report

Operation Number	BR-L1511	Chief of Operations Validation Date	04/22/23
Year- PMR Cycle	Second period Jan-Dec 2022	Division Chief Validation Date	04/24/23
Last Update	03/27/23	Country Representative Validation Date	04/25/23
PMR Validation Stage	Validated by Representative		

Basic Data			
Operation Profile			
Operation Name	Fiscal Management Enhancement Project for the State of Mato Grosso do Sul – PROFISCO II-MS	Loan Number	4597/OC-BR
Executing Agency	SECRETARÍA DE ESTADO DA FAZENDA	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 DE MATO GROSSO DO SUL		
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-L1511	47,700,000	47,700,000	5,300,000	0	53,000,000	47,700,000	20,440,455.13	42.85%	27,259,544.87
Aggregated	47,700,000	47,700,000	5,300,000	0	53,000,000	47,700,000	20,440,455.13	42.85%	27,259,544.87

Expense Categories by Loan Contract (cumulative values)



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 2024	
1.1	Resultado Primario / PIB - MS	%	0.54	2018	2024	P	.1
						A	-
Details							

Means of Verification: Informe del Tesoro, SEFAZ/MS

Observations: Comparación Antes – Después

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: Incremento da relação entre a arrecadação tributária e o PIB estadual

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2024	
2.1	Arrecadação tributária / PIB-MS	%	10.68	2018	2024	P	9.79
						A	-
Details							

Means of Verification: Informe del Tesoro, SEFAZ/MS

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 2024	
3.1	Dívida Consolidada Líquida (DCL) / PIB-MS	%	7.56	2018	2024	P	6.22
						A	-
Details							

Means of Verification: Informe del Tesoro, SEFAZ/MS

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 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
1.1	Quantidade de metas cumpridas/total de metas planejadas	%	83.4	2018	P	72.4	83.4	83.6	85.4	87.2	87	87
					A	81.25	87	78	-	-	-	-
Details												

Means of Verification: Informe anual de Cierre de la Planificación Estratégica SPE/SEFAZ-MS

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		2019	2020	2021	2022	2023	2024	EOP 2024
2.1	Orçamento de funcionamento da SEFAZ / arrecadação tributária total	%	7.62	2018	P	4.05	7.09	7.03	7	6.96	6.92	6.92
					A	7.44	6.67	5.48	-	-	-	-
Details												

Means of Verification: Balance General del Estado/ SEFAZ/MS

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		2019	2020	2021	2022	2023	2024	EOP 2024
3.1	Orçamento executado / orçamento planejado	%	-1.52	2018	P	11.5	11	10.5	10	9.5	9	9
					A	(.12)	2.83	(9.56)	-	-	-	-
Details												

Means of Verification: Ley Presupuestaria Anual (LOA) e Informe del SIAFI- SEFAZ-MS

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 2024	2022	EOP 2024
1.01	Modelo de governança pública implantado	Modelo	P	-	1	1,017,542	4,232,542
			P (a)	-	1	714,397	4,813,835
			A	-	-	883,215	1,272,337
1.02	Modelo de Controladoria do Estado implantado	Modelo	P	-	1	50,150	231,000
			P (a)	-	1	20,000	231,000
			A	-	-	41,101	54,618
1.03	Modelo de Gestão estratégica de pessoas com base em competências implantado	Modelo	P	-	1	552,000	2,233,300
			P (a)	-	1	229,237	2,898,683
			A	-	-	170,721	2,393,508
1.04	Sistema software de Gestão da Folha de Pagamentos implantado	Sistema	P	1	4	174,000	628,358
			P (a)	1	3	326,729	628,358
			A	-	-	323,675	525,304
1.05	Modelo de gestão e operação de Tecnologia da Informação e Comunicação (TIC) implantado	Modelo	P	-	1	5,573,800	18,320,000
			P (a)	-	1	4,441,720	18,407,019
			A	-	-	6,313,551	8,852,747
1.06	Plataforma WEB de Transparência e Cidadania Fiscal implantada	Plataforma	P	-	1	240,500	830,000
			P (a)	-	1	94,827	830,000
			A	-	-	13,450	41,656

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
2.01	Sistema software de gestão de benefícios fiscais implantado	Software	P	-	1	242,400	856,500
			P (a)	-	1	119,245	856,500
			A	-	-	6,514	10,851
2.02	Sistemas software de obrigações tributárias simplificadas (produtos obrigatórios)	Software	P	1	3	185,700	740,000
			P (a)	1	2	165,903	932,000
			A	-	1	34,631	34,631
2.03	Sistemas software de fiscalização e inteligência fiscal implantado	Software	P	-	3	5,079,501.68	11,221,515.33
			P (a)	-	3	2,925,374	11,103,440
			A	-	-	1,225,839	1,249,224
2.04	Sistema software de gestão do contencioso fiscal implantado	Software	P	1	1	-	77,651.67
			P (a)	-	1	16,650	77,652
			A	-	-	-	-
2.05	Modelo de atendimento integral ao contribuinte implantado	Modelo	P	-	1	688,800	1,234,000
			P (a)	-	1	124,364	1,234,000
			A	-	-	-	-
2.06	Modelo de cobrança e arrecadação implantado	Modelo	P	-	1	181,183	1,076,333
			P (a)	-	1	211,079	1,076,333
			A	-	-	42,815	90,206

Component Nbr. 3 Administração Financeira e Gasto Público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2024	2022	EOP 2024
3.01	Sistema software de planejamento e gestão orçamentária, financeira, contábil e patrimonial implantado	Módulo do sistema	P	1	4	1,469,199.28	4,229,000
			P (a)	-	4	159,943	5,660,032
			A	-	-	735,958	786,582
3.02	Sistema software de gestão de compras e convênios implantado	Módulo do sistema	P	1	2	765,996	1,520,000
			P (a)	-	2	200,124	360,200
			A	-	-	107,438	136,083
3.03	Sistema software de gestão previdenciária implantado	Módulos do sistema	P	1	5	365,250	1,209,500
			P (a)	1	4	284,644	658,680
			A	-	-	265,290	564,912
3.04	Modelo de gestão da qualidade do gasto público implantado	Modelo	P	-	1	450,980	1,466,000
			P (a)	-	1	69,933	1,675,584
			A	-	-	57,022	162,333

Other Cost					
	Monitoramento e Avaliação		P	201,350	878,800
			P (a)	299,117	878,800
			A	376,754	434,402
	Auditoria		P	110,000	250,000
			P (a)	0	250,000
			A	0	0
	Contingência		P	500,000	1,765,500
			P (a)	0	1,765,500
			A	0	0

Total Cost					
	Total Cost		P	17,848,351.96	53,000,000
			P (a)	10,403,286	54,337,616
			A	10,597,974	16,609,394

CHANGES TO THE MATRIX					
Section	Name	Type of Change	Sub type	Modified By	Entered in System
Output	Modelo de gestão da qualidade do gasto público implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	Modelo de gestão e operação de Tecnologia da Informação e Comunicação (TIC) implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	Modelo de governança pública implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	Sistema software de Gestão da Folha de Pagamentos implantado	Modify Output	Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	DANIELADO	3/16/2023
	Sistema software de gestão de compras e convênios implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	Sistema software de gestão previdenciária implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	DANIELADO	3/16/2023
	Sistema software de planejamento e gestão orçamentária, financeira, contábil e patrimonial implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	Sistemas software de fiscalização e inteligência fiscal implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
	Sistemas software de obrigações tributárias simplificadas (produtos obrigatórios)	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	DANIELADO	3/16/2023
			Modify Physical EOP P(a) value - caused by a change in the Physical P(a).	DANIELADO	3/16/2023

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Inactive		Economic and Financial Environment
	Response Actions		
	1.01	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
2	Active		Economic and Financial Environment
	Response Actions		
	2.01	Management Strategy	Status
		MITIGATE	ACTIVE
	2.02	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
3	Active		Political Environment
	Response Actions		
	3.01	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
4	Active		Organizational Structure
	Response Actions		
	4.01	Management Strategy	Status
		MITIGATE	ACTIVE
	4.02	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
5	Active		Institutional Environment
	Response Actions		
	5.01	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
6	Inactive		Human Resources
	Response Actions		
	6	Management Strategy	Status

Risk ID	Risk Status		Risk Taxonomy		
7	Active		Internal Processes		
	Response Actions				
	7.01	Management Strategy		Status	
		ACCEPT		COMPLETE	
	7.02	Management Strategy		Status	
		MITIGATE		COMPLETE	

Risk ID	Risk Status		Risk Taxonomy		
8	Active		Internal Processes		
	Response Actions				
	8.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	8.02	Management Strategy		Status	
		MITIGATE		COMPLETE	

Risk ID	Risk Status		Risk Taxonomy		
9	Active		Institutional Environment		
	Response Actions				
	9.01	Management Strategy		Status	
		MITIGATE		ACTIVE	
	9.02	Management Strategy		Status	
		MITIGATE		ACTIVE	
	9.03	Management Strategy		Status	
		EXPLOIT		ACTIVE	

Risk ID	Risk Status		Risk Taxonomy		
10	Inactive		Institutional Environment		
	Response Actions				
	10.01	Management Strategy		Status	
		MITIGATE		COMPLETE	
	10.02	Management Strategy		Status	
		MITIGATE		COMPLETE	

Risk ID	Risk Status		Risk Taxonomy		
11	Active		Political Environment		
	Response Actions				
	11.01	Management Strategy		Status	
		MITIGATE		COMPLETE	
	11.02	Management Strategy		Status	
		MITIGATE		COMPLETE	

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

Risk ID	Risk Status		Risk Taxonomy		
13	Active		Goods, and Services		
	Response Actions				
	13.01	Management Strategy		Status	
		MITIGATE		COMPLETE	
	13.02	Management Strategy		Status	
		MITIGATE		COMPLETE	

Risk ID	Risk Status		Risk Taxonomy		
14	Active		Political Environment		
	Response Actions				
	14.01	Management Strategy		Status	
		SHARE		ACTIVE	
	14.02	Management Strategy		Status	
		SHARE		ACTIVE	
	14.03	Management Strategy		Status	
		MITIGATE		COMPLETE	

Risk ID	Risk Status		Risk Taxonomy
15	Inactive		Human Resources
	Response Actions		
	15	Management Strategy	Status

Risk ID	Risk Status		Risk Taxonomy
16	Active		Human Resources
	Response Actions		
	16.01	Management Strategy	Status
		MITIGATE	COMPLETE
	16.02	Management Strategy	Status
		MITIGATE	COMPLETE
	16.03	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
17	Inactive		Human Resources
	Response Actions		
	17.01	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
18	Active		Internal Processes
	Response Actions		
	18	Management Strategy	Status

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Design
Acquisitions and Procurement - Bidding Stage
Acquisitions and Procurement - Provider Performance and Supervision
Project Monitoring & Evaluation