

PMR Public Report

Operation Number	BR-L1511	Chief of Operations Validation Date	10/19/21
Year- PMR Cycle	First period Jan-Jun 2021	Division Chief Validation Date	
Last Update	09/30/21	Country Representative Validation Date	
PMR Validation Stage	Validated by Chief of Operations		

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	SECRETARIA 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		

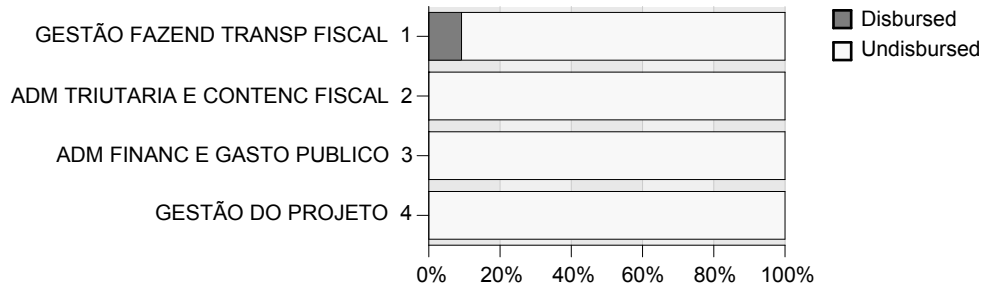
Environmental and Social Safeguards

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

Item	Total Cost and Source					Available Funds (US\$)			
	Original IDB	Current IDB	Local Counterpart	Co-Financing / Country	Total Original Cost	Current IDB	Disb. Amount to Date	% Disb	Undisbursed Amount
BR-L1511	47,700,000	47,700,000	5,300,000	0	53,000,000	47,700,000	3,591,090.68	7.53%	44,108,909.32
Aggregated	47,700,000	47,700,000	5,300,000	0	53,000,000	47,700,000	3,591,090.68	7.53%	44,108,909.32

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.

PMR Public Report

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		Target
1.1	Resultado Primario / PIB - MS	%	0.54	2018	2024	P	0.10
						A	0.10

Details

Means of verification: Informe del Tesoro, SEFAZ/MS

Observations: Comparación Antes – Después

Pro-Gender	No	Pro-Ethnicity	No
<p>The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO)</p>			

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		Target
2.1	Arrecadação tributária / PIB-MS	%	10.68	2018	2024	P	9.79
						A	9.79

Details

Means of verification: Informe del Tesoro, SEFAZ/MS

Pro-Gender	No	Pro-Ethnicity	No
<p>The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO)</p>			

PMR Public Report

RESULTS MATRIX

General Development Objectives

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

Details

Means of verification: Informe del Tesoro, SEFAZ/MS

Pro-Gender	No	Pro-Ethnicity	No
<p>The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO)</p>			

PMR Public Report

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	%	83.40	2018	P	72.40	83.40	83.60	85.40	87.20	87.00	87.00
					A	81.25	87.00					87.00
Details												
Means of verification: Informe anual de Cierre de la Planificación Estratégica SPE/SEFAZ-MS												
Pro-Gender		No			Pro-Ethnicity			No				

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	7.00	6.96	6.92	6.92
					A	7.44	6.67					6.92
Details												
Means of verification: Balance General del Estado/ SEFAZ/MS												
Pro-Gender		No			Pro-Ethnicity			No				

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	11.50	11.00	10.50	10.00	9.50	9.00	9.00
					A	-0.12	2.83					9.00
Details												
Means of verification: Ley Presupuestaria Anual (LOA) e Informe del SIAFI- SEFAZ-MS												
Pro-Gender		No			Pro-Ethnicity			No				

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Gestão Fazendária e Transparência Fiscal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
1.1	Modelo de governança pública implantado	Modelo	P	0	1	1,810,000	4,232,542
			P(a)	0	1	1,268,247	4,780,863
			A	0	0	29,770.67	29,770.67
1.2	Modelo de Controladoria do Estado implantado	Modelo	P	0	1	58,450	231,000
			P(a)	0	1	68,450	231,000
			A	0	0	0	0
1.3	Modelo de Gestão estratégica de pessoas com base em competências implantado	Modelo	P	0	1	740,000	2,233,300
			P(a)	0	1	396,215	2,898,683
			A	0	0	663,676.85	2,114,986.85
1.4	Sistema software de Gestão da Folha de Pagamentos implantado	Sistema	P	0	4	357,000	628,358
			P(a)	0	4	374,358	628,358
			A	0	0	0	0
1.5	Modelo de gestão e operação de Tecnologia da Informação e Comunicação (TIC) implantado	Modelo	P	0	1	4,891,400	18,320,000
			P(a)	0	1	4,168,642	17,102,983
			A	0	0	65,111.92	1,791,977.92
1.6	Plataforma WEB de Transparência e Cidadania Fiscal implantada	Plataforma	P	0	1	435,391	830,000
			P(a)	0	1	174,100	830,000
			A	0	0	0	0

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
2.1	Sistema software de gestão de benefícios fiscais implantado	Software	P	0	1	128,000	856,500
			P(a)	0	1	26,336	856,500
			A	0	0	0	0
2.2	Sistemas software de obrigações tributárias simplificadas (produtos obrigatórios)	Software	P	1	3	479,300	740,000
			P(a)	1	3	145,000	740,000
			A	0	0	0	0
2.3	Sistemas software de fiscalização e inteligência fiscal implantado	Software	P	0	3	3,036,457.65	11,221,515.33
			P(a)	0	3	1,005,734	11,224,828
			A	0	0	0	0
2.4	Sistema software de gestão do contencioso fiscal implantado	Software	P	0	1	57,671.67	77,651.67
			P(a)	0	1	20,040	77,652
			A	0	0	0	0
2.5	Modelo de atendimento integral ao contribuinte implantado	Modelo	P	0	1	114,800	1,234,000
			P(a)	0	1	0	1,234,000
			A	0	0	0	0
2.6	Modelo de cobrança e arrecadação implantado	Modelo	P	0	1	281,850	1,076,333
			P(a)	0	1	234,595	1,076,333
			A	0	0	0	0

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 3 Administração Financeira e Gasto Público

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2021	EOP 2024	2021	EOP 2024
3.1	Sistema software de planejamento e gestão orçamentária, financeira, contábil e patrimonial implantado	Módulo do sistema	P	0	4	1,440,093.27	4,229,000
			P(a)	0	4	374,446	4,229,000
			A	0	0	0	0
3.2	Sistema software de gestão de compras e convênios implantado	Módulo do sistema	P	0	2	342,666	1,520,000
			P(a)	0	2	160,200	1,520,000
			A	0	0	0	0
3.3	Sistema software de gestão previdenciária implantado	Módulos do Sistema	P	2	5	349,500	1,209,500
			P(a)	0	5	340,760	1,209,500
			A	0	0	96,775.47	96,775.47
3.4	Modelo de gestão da qualidade do gasto público implantado	Modelo	P	0	1	356,050	1,466,000
			P(a)	0	1	242,300	1,466,000
			A	0	0	36,929.3	36,929.3

Other Cost

	Monitoramento e avaliação	P			222,950	878,800
		P(a)			148,463	978,800
		A			35,499.46	35,499.46
	Auditoria	P			0	250,000
		P(a)			0	150,000
		A			0	0
	Contingência	P			0	1,765,500
		P(a)			0	1,765,500
		A			0	0

Total Cost

	Total Cost	P			15,101,579.59	53,000,000
		P(a)			9,147,886	53,000,000
		A			927,763.67	4,105,939.67

CHANGES TO THE MATRIX

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Active		Institutional Environment
	Response actions		
	1.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
2	Inactive		Political Environment
	Response actions		
	2.1	Management Strategy	Status
		MITIGATE	INACTIVE
Risk ID	Risk Status		Risk Taxonomy
3	Active		Institutional Environment
	Response actions		
	3.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
4	Active		Internal Processes
	Response actions		
	4.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
5	Active		Goods, and Services
	Response actions		
	5.1	Management Strategy	Status
		MITIGATE	ACTIVE

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
6	Active		Human Resources
	Response actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
7	Inactive		Political Environment
	Response actions		
	7.1	Management Strategy	Status
		MITIGATE	INACTIVE
Risk ID	Risk Status		Risk Taxonomy
8	Inactive		Political Environment
	Response actions		
	8.1	Management Strategy	Status
		MITIGATE	COMPLETE
Risk ID	Risk Status		Risk Taxonomy
9	Inactive		Organizational Structure
	Response actions		
	9.1	Management Strategy	Status
		MITIGATE	COMPLETE
Risk ID	Risk Status		Risk Taxonomy
10	Active		Institutional Environment
	Response actions		
	10.1	Management Strategy	Status
		MITIGATE	ACTIVE

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
11	Active		Economic and Financial Environment
	Response actions		
	11.1	Management Strategy	Status
		MITIGATE	ACTIVE
12	Active		Human Resources
	Response actions		
	12.1	Management Strategy	Status
		MITIGATE	ACTIVE
13	Inactive		Economic and Financial Environment
	Response actions		
	13.1	Management Strategy	Status
		MITIGATE	INACTIVE
14	Active		Human Resources
	Response actions		
	14.0	Management Strategy	Status
		-	
15	Active		Internal Processes
	Response actions		
	15.0	Management Strategy	Status
		-	

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
16	Active		Internal Processes
	Response actions		
	16.1	Management Strategy	Status
		MITIGATE	ACTIVE
Risk ID	Risk Status		Risk Taxonomy
17	Active		Human Resources
	Response actions		
	17.0	Management Strategy	Status
		-	
Risk ID	Risk Status		Risk Taxonomy
18	Active		Human Resources
	Response actions		
	18.0	Management Strategy	Status
		-	

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IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories

Acquisitions and Procurement - Bidding Stage