

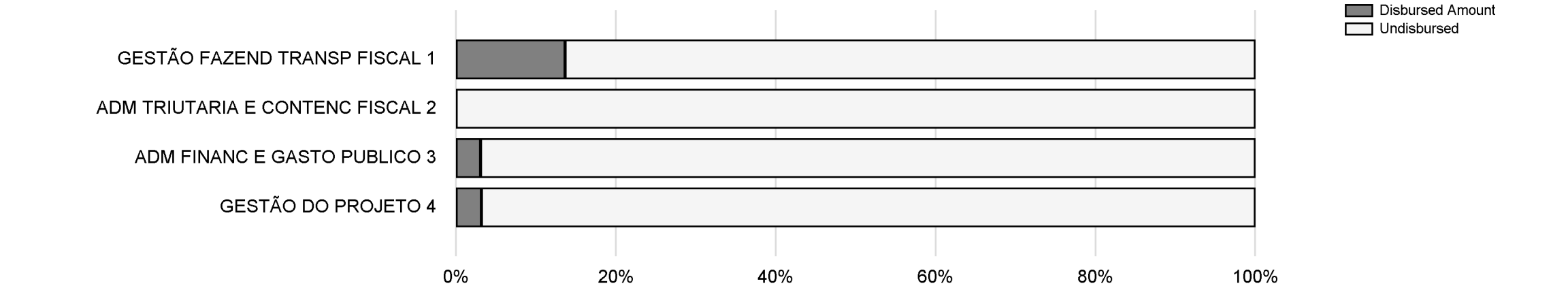
PMR Public Report

Operation Number	BR-L1511	Chief of Operations Validation Date	04/17/22
Year- PMR Cycle	Second period Jan-Dec 2021	Division Chief Validation Date	04/19/22
Last Update	03/24/22	Country Representative Validation Date	04/19/22
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	10,862,216.5	22.77%	36,837,783.5
Aggregated	47,700,000	47,700,000	5,300,000	0	53,000,000	47,700,000	10,862,216.5	22.77%	36,837,783.5

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		2021	EOP 2024	2021	EOP 2024
1.01	Modelo de governança pública implantado	Modelo	P	-	1	1,810,000	4,232,542
			P (a)	-	1	1,268,247	5,193,835
			A	-	-	389,122	389,122
1.02	Modelo de Controladoria do Estado implantado	Modelo	P	-	1	58,450	231,000
			P (a)	-	1	68,450	231,000
			A	-	-	13,517	13,517
1.03	Modelo de Gestão estratégica de pessoas com base em competências implantado	Modelo	P	-	1	740,000	2,233,300
			P (a)	-	1	396,215	2,898,683
			A	-	-	771,477	2,222,787
1.04	Sistema software de Gestão da Folha de Pagamentos implantado	Sistema	P	-	4	357,000	628,358
			P (a)	-	4	374,358	628,358
			A	-	-	201,629	201,629
1.05	Modelo de gestão e operação de Tecnologia da Informação e Comunicação (TIC) implantado	Modelo	P	-	1	4,891,400	18,320,000
			P (a)	-	1	4,168,642	16,693,324
			A	-	-	812,330	2,539,196
1.06	Plataforma WEB de Transparência e Cidadania Fiscal implantada	Plataforma	P	-	1	435,391	830,000
			P (a)	-	1	174,100	830,000
			A	-	-	28,206	28,206

Component Nbr. 2 Administração Tributária e Contencioso Fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2024	2021	EOP 2024
2.01	Sistema software de gestão de benefícios fiscais implantado	Software	P	-	1	128,000	856,500
			P (a)	-	1	26,336	856,500
			A	-	-	4,337	4,337
2.02	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	1	1	-	-
2.03	Sistemas software de fiscalização e inteligência fiscal implantado	Software	P	-	3	3,036,457.65	11,221,515.33
			P (a)	-	3	1,005,734	11,221,515
			A	-	-	23,385	23,385
2.04	Sistema software de gestão do contencioso fiscal implantado	Software	P	-	1	57,671.67	77,651.67
			P (a)	-	1	20,040	77,652
			A	-	-	-	-
2.05	Modelo de atendimento integral ao contribuinte implantado	Modelo	P	-	1	114,800	1,234,000
			P (a)	-	1	-	1,234,000
			A	-	-	-	-
2.06	Modelo de cobrança e arrecadação implantado	Modelo	P	-	1	281,850	1,076,333
			P (a)	-	1	234,595	1,076,333
			A	-	-	47,391	47,391

Component Nbr. 3 Administração Financeira e Gasto Público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2021	EOP 2024	2021	EOP 2024
3.01	Sistema software de planejamento e gestão orçamentária, financeira, contábil e patrimonial implantado	Módulo do sistema	P	-	4	1,440,093.27	4,229,000
			P (a)	-	4	374,446	4,429,000
			A	-	-	50,624	50,624
3.02	Sistema software de gestão de compras e convênios implantado	Módulo do sistema	P	-	2	342,666	1,520,000
			P (a)	-	2	160,200	1,661,233
			A	-	-	28,645	28,645
3.03	Sistema software de gestão previdenciária implantado	Módulos do sistema	P	2	5	349,500	1,209,500
			P (a)	-	5	340,760	788,500
			A	-	-	299,622	299,622
3.04	Modelo de gestão da qualidade do gasto público implantado	Modelo	P	-	1	356,050	1,466,000
			P (a)	-	1	242,300	1,545,767
			A	-	-	105,311	105,311

Other Cost				
	Monitoramento e Avaliação	P	222,950	878,800
		P (a)	148,463	878,800
		A	57,648	57,648
	Auditoria	P	0	250,000
		P (a)	0	250,000
		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	2,833,244	6,011,420

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).	ISABELLAS	3/17/2022
	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).	ISABELLAS	3/23/2022
	Modelo de governança pública implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/17/2022
	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).	ISABELLAS	3/17/2022
	Sistema software de gestão previdenciária implantado	Modify Output	Modify Financial EOP P(a) value - caused by a change in the Financial P(a).	ISABELLAS	3/17/2022
	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).	ISABELLAS	3/17/2022
	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).	ANAPA	3/21/2022

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
2	Active		Institutional Environment
	Response Actions		
	2.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy		
4	Inactive		Political Environment		
	Response Actions				
	4.1	Management Strategy		Status	
		MITIGATE		INACTIVE	

Risk ID	Risk Status		Risk Taxonomy
5	Inactive		Institutional Environment
	Response Actions		
	5.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
7	Active		Internal Processes
	Response Actions		
	7.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
9	Active		Goods, and Services
	Response Actions		
	9.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
11	Active		Human Resources
	Response Actions		
	11.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
14	Inactive		Political Environment
	Response Actions		
	14.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
15	Inactive		Political Environment
	Response Actions		
	15.1	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
18	Inactive		Organizational Structure
	Response Actions		
	18.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
20	Active		Institutional Environment
	Response Actions		
	20.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
21	Active		Economic and Financial Environment
	Response Actions		
	21.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
23	Active		Human Resources
	Response Actions		
	23.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy		
25	Inactive		Economic and Financial Environment		
	Response Actions				
	25.1	Management Strategy		Status	
		MITIGATE		INACTIVE	

Risk ID	Risk Status		Risk Taxonomy
28	Inactive		Human Resources
	Response Actions		
	28.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
30	Inactive		Internal Processes
	Response Actions		
	30.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
32	Active		Internal Processes
	Response Actions		
	32.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
34	Active		Human Resources
	Response Actions		
	34.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
35	Active		Human Resources
	Response Actions		
	35.0	Management Strategy	Status
		-	

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Project Management Capacity
Acquisitions and Procurement - Bidding Stage
Intra/Inter Coordination
Acquisitions and Procurement - Provider Performance and Supervision