

PMR Public Report

Operation Number	BR-L1539	Chief of Operations Validation Date	10/18/22
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date	
Last Update	09/28/22	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 Mato Grosso - PROFISCO II - MT	Loan Number	5393/OC-BR
Executing Agency	SECRETARIA DE ESTADO DA FAZENDA DO ESTADO DE MATO GROSSO	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
Team Leader	DEZOLT, ANA LUCIA PAIVA	Overall Stage	Approved/Pending prior Legislative Approval
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									
	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-L1539	56,279,900	56,279,900	6,253,321	0	62,533,221	56,279,900	-	0.00%	56,279,900
Aggregated	56,279,900	56,279,900	6,253,321	0	62,533,221	56,279,900	-	0.00%	56,279,900

Expense Categories by Loan Contract (cumulative values)									
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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. 0: Objetivo general de desarrollo: El objetivo principal del programa es contribuir a la sostenibilidad fiscal del Estado.

Observation: 1.1 Diminuição da relação entre o déficit fiscal primário e o PIB Estadual. Fórmula de cálculo: Valor del resultado primario como porcentaje del PIB; 1.2 Aumento da relação entre a arrecadação tributária e PIB Estadual. Fórmula de cálculo: Valor de la recaudación tributaria / PIB del año correspondiente; 1.3 Diminuição da relação entre a Dívida Corrente Líquida e o PIB estadual. Fórmula de cálculo: Valor de la Deuda Corriente /PIB del año correspondiente.

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 0	
0.0	Resultado Primario / PIB/MT	%	1.04	2020	2026	P	1.07
						A	-

Details

Means of Verification: Informe del Tesoro de la SEFAZ/MT

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					
Indicator				Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 0	
0.1	Recaudación Tributaria / PIB/MT			%	9.9	2020	2026	P	10.92
								A	-
Details									

Means of Verification: .

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					
Indicator				Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 0	
0.2	Deuda Corriente Neta (DCL) / PIB/MT			%	3.71	2020	2026	P	1.65
								A	-
Details									

Means of Verification: .

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: Objetivo Específico #1: Modernizar la gestión hacendaria.											
Observation: Aumento de la relación entre las metas de planificación estratégicas que fueron cumplidas y el total de metas. Comparación antes y después											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 0
1.0	Cantidad de Metas cumplidas / total de metas planificadas	%	50	2020	P	58	67	75	80	83	83
					A	-	-	-	-	-	-
Details											

Means of Verification: Informe Anual de Planificación Estratégica de la SEFAZ/MT

Observations: .

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 2: Objetivo Específico # 2: Mejorar la administración tributaria.

Observation: Disminución de la relación entre el costo de la SEFAZ/SE para recaudar y la recaudación realizada. Comparación antes y después

	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 0
2.0	Presupuesto de funcionamiento de la SEFAZ/MT/ recaudación tributaria total	%	2.48	2020	P	2.56	2.54	2.52	2.5	2.49	2.49
					A	-	-	-	-	-	-
Details											

Means of Verification: Balance General del Estado MT e Informe Financiero de la SEFAZ/MT

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 3: Objetivo Específico #3: Mejorar la gestión del gasto público.

Observation: Reducción de la discrepancia entre el presupuesto planificado y el presupuesto ejecutado. Comparación antes y después

	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 0
3.0	Presupuesto ejecutado / presupuesto planeado	%	13.78	2020	P	6.13	5.84	5.16	5	5	5
					A	-	-	-	-	-	-
Details											

Means of Verification: Balance General del Estado MT

Observations: .

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Gestión hacendaria y transparencia fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 0	2022	EOP 0
1.01	1.1 - Modelo de gobernanza institucional implementado	Modelo	P	-	1	111,111	1,333,333
			P (a)	-	1	111,111	1,333,333
			A	-	-	-	-
1.02	1.2 - Modelo de gestión estratégica de personas implementado	Modelo	P	-	1	349,526	7,438,504
			P (a)	-	1	349,526	7,438,504
			A	-	-	-	-
1.03	1.3 – Modelo de gestión de TI implementado	Modelo	P	-	1	2,692,264	13,994,711
			P (a)	-	1	2,692,264	13,994,711
			A	-	-	-	-
1.04	1.4 - Modelo de gobernanza de compras públicas implementado	Modelo	P	-	1	900,367	2,434,333
			P (a)	-	1	900,367	2,434,333
			A	-	-	-	-
1.05	1.5 - Modelo de transparencia y ciudadanía fiscal implementado	Modelo	P	-	1	95,624	544,444
			P (a)	-	1	95,624	544,444
			A	-	-	-	-

Component Nbr. 2 Administración tributaria y contencioso fiscal

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 0	2022	EOP 0
2.01	2.1 - Modelo de gestión de política tributaria implementado	Modelo	P	-	1	114,507	6,103,126
			P (a)	-	1	114,507	6,103,126
			A	-	-	-	-
2.02	2.2 – Sistemas de catastro, control de la obligación tributaria y de comercio exterior implementados	Sistema	P	-	3	289,864	3,427,778
			P (a)	-	3	289,864	3,427,778
			A	-	-	-	-
2.03	2.3 - Modelo de gestión de fiscalización basado en riesgos implementado	Modelo	P	-	1	56,962	5,345,111
			P (a)	-	1	56,962	5,345,111
			A	-	-	-	-
2.04	2.4 – Modelo de gestión del contencioso implementado	Modelo	P	-	1	15,111	5,310,833
			P (a)	-	1	15,111	5,310,833
			A	-	-	-	-
2.05	2.5 – Canales de servicios de atención al contribuyente implementado	Canales	P	-	2	22,222	822,222
			P (a)	-	2	22,222	822,222
			A	-	-	-	-
2.06	2.6 - Sistema de cobranza implementado	Sistema	P	-	1	620,889	4,133,333
			P (a)	-	1	620,889	4,133,333
			A	-	-	-	-
2.07	2.7 – Sistema de recaudación implementado	Sistema	P	-	1	-	622,222
			P (a)	-	1	-	622,222
			A	-	-	-	-

Component Nbr. 3 Administración financiera y gasto público

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 0	2022	EOP 0
3.01	3.1 - Modelo de planificación presupuestaria orientada a resultados implementado	Modelo	P	-	1	125,373	948,222
			P (a)	-	1	125,373	948,222
			A	-	-	-	-
3.02	3.2 - Sistema de planificación y gestión presupuestaria, financiera, contable, acuerdos y patrimonial implementado	Sistema	P	-	1	-	4,733,333
			P (a)	-	1	-	4,733,333
			A	-	-	-	-
3.03	3.3 - Sistema de gestión de la deuda pública implementado	Sistema	P	-	1	-	666,666
			P (a)	-	1	-	666,666
			A	-	-	-	-
3.04	3.4 - Sistema de gestión de activos y pasivos implementado	Sistema	P	-	1	-	288,889
			P (a)	-	1	-	288,889
			A	-	-	-	-
3.05	3.5 - Modelo de gestión de riesgos fiscales implementado	Modelo	P	-	1	13,562	763,356
			P (a)	-	1	13,562	763,356
			A	-	-	-	-
3.06	3.6 - Modelo de gestión de costos y gastos públicos implementado	Modelo	P	-	1	-	1,161,868
			P (a)	-	1	-	1,161,868
			A	-	-	-	-
3.07	3.7 - Sistema de gestión de nómina de activos e inactivos implementado	Sistema	P	-	1	264,511	1,922,047
			P (a)	-	1	264,511	1,922,047
			A	-	-	-	-

Other Cost				
	A01 - Monitoramento e avaliação	P	54,867	388,890
		P (a)	54,867	388,890
		A		0
	A02 - Auditoria	P	7,500	150,000
		P (a)	7,500	150,000
		A		0
Total Cost				
	Total Cost	P	5,734,260	62,533,221
		P (a)	5,734,260	62,533,221
		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		Goods, and Services
	Response Actions		
	4.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
6	Active		Internal Processes
	Response Actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy		
8	Active		Governance Framework		
	Response Actions				
	8.0	Management Strategy		Status	
		-			

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Intra/Inter Coordination