

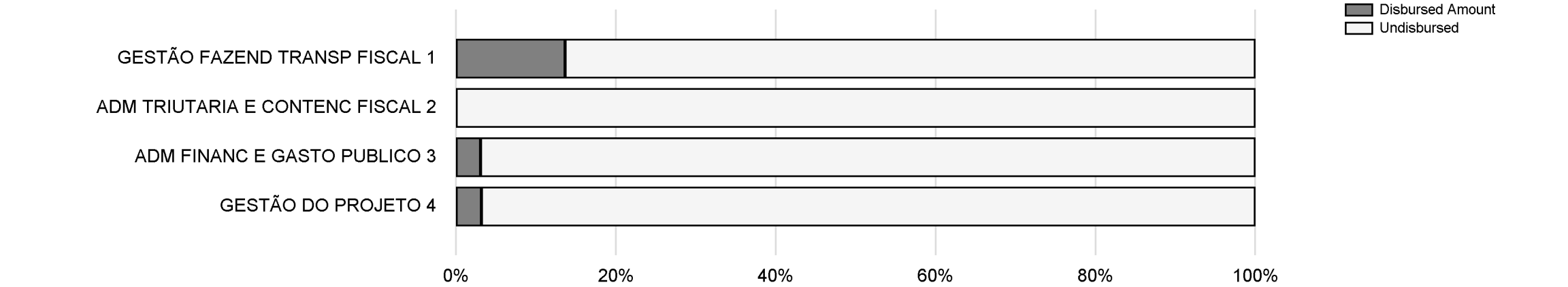
PMR Public Report

Operation Number	BR-L1511	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 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		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	5,193,835
			A	-	-	316,222.26	705,344.26
1.02	Modelo de Controladoria do Estado implantado	Modelo	P	-	1	50,150	231,000
			P (a)	-	1	20,000	231,000
			A	-	-	-	13,517
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	-	-	84,370.4	2,307,157.4
1.04	Sistema software de Gestão da Folha de Pagamentos implantado	Sistema	P	1	4	174,000	628,358
			P (a)	1	4	326,729	628,358
			A	-	-	307,309.36	508,938.36
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	16,693,324
			A	-	-	2,778,489.12	5,317,685.12
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	-	-	10,181.83	38,387.83

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	-	-	6,513.44	10,850.44
2.02	Sistemas software de obrigações tributárias simplificadas (produtos obrigatórios)	Software	P	1	3	185,700	740,000
			P (a)	1	3	165,903	740,000
			A	-	1	-	-
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	11,221,515
			A	-	-	222,427.23	245,812.23
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	-	-	35,836.78	83,227.78

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	4,429,000
			A	-	-	25,211.78	75,835.78
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	1,661,233
			A	-	-	60,871.43	89,516.43
3.03	Sistema software de gestão previdenciária implantado	Módulos do sistema	P	1	5	365,250	1,209,500
			P (a)	1	5	284,644	788,500
			A	-	-	148,791.34	448,413.34
3.04	Modelo de gestão da qualidade do gasto público implantado	Modelo	P	-	1	450,980	1,466,000
			P (a)	-	1	69,933	1,545,767
			A	-	-	48,464.31	153,775.31

Other Cost				
	Monitoramento e Avaliação	P	201,350	878,800
		P (a)	299,117	878,800
		A	74,745.19	132,393.19
	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	53,000,000
		A	4,119,434.47	10,130,854.47

No information available for this section

RISKS AND PLANNED RESPONSES

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		
6	Inactive		Political Environment		
	Response Actions				
	6.1	Management Strategy		Status	
		MITIGATE		INACTIVE	

Risk ID	Risk Status		Risk Taxonomy
9	Inactive		Institutional Environment
	Response Actions		
	9.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
12	Active		Internal Processes
	Response Actions		
	12.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
15	Active		Goods, and Services
	Response Actions		
	15.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
18	Active		Human Resources
	Response Actions		
	18.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
21	Inactive		Political Environment
	Response Actions		
	21.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
24	Inactive		Political Environment
	Response Actions		
	24.1	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
27	Inactive		Organizational Structure
	Response Actions		
	27.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
30	Active		Institutional Environment
	Response Actions		
	30.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
33	Active		Economic and Financial Environment
	Response Actions		
	33.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
36	Active		Human Resources
	Response Actions		
	36.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
39	Inactive		Economic and Financial Environment
	Response Actions		
	39.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy
42	Inactive		Human Resources
	Response Actions		
	42.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
45	Inactive		Internal Processes
	Response Actions		
	45.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
48	Active		Internal Processes
	Response Actions		
	48.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
51	Active		Human Resources
	Response Actions		
	51.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
54	Active		Human Resources
	Response Actions		
	54.0	Management Strategy	Status
		-	

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Others - Technical-Sectorial Dimensions
Project Management Capacity
Intra/Inter Coordination
Project Design
Acquisitions and Procurement - Bidding Stage
Acquisitions and Procurement - Provider Performance and Supervision
Project Monitoring & Evaluation