Implementation Status & Results
Guatemala
Guatemala Dutch Grant for the Support to the General Auditor's Office Project (P121505)

Operation Name: Guatemala Dutch Grant for the Support to the General Auditor's Office Project (P121505)
Project Stage: Implementation
Seq.No: 1
Status: ARCHIVED
Last Modified Date: 05-Jul-2011
Country: Guatemala
Approval FY: 2009
Product Line: Recipient Executed Activities
Region: LATIN AMERICA AND CARIBBEAN
Lending Instrument: Technical Assistance Loan
Implementing Agency(ies): Contraloria General de Cuentas

Key Dates
Board Approval Date 12-Feb-2009
Original Closing Date
Planned Mid Term Review Date
Last Archived ISR Date
Effectiveness Date
Revised Closing Date
Actual Mid Term Review Date

Project Development Objectives

Project Development Objective (from Project Appraisal Document)
The objective of the Strengthening of Public Control Framework and CGC institutional strengthening consist in four main initiatives: i) strengthening and consolidation of the public financial control framework; ii) beginning an action to instruct and train CGC’s technical staff in the practice of several non-financial audits which are not applied at this time; iii) consolidation of the previous achievements in the area of Public Financial Management; and iv) strengthening of CGC’s functions.

Has the Project Development Objective been changed since Board Approval of the Project?
☐ Yes   ☐ No

Component(s)

Component Name
Strengthening and Consolidation of the Public Financial Control Framework
Strengthening of Specialized Non-financial Audit Capabilities
Institutional Functions of a Supreme Audit Institution
Strengthening of CGO's Functions and Promotion of Public Participation in the Public Financial Management Oversight
Component Cost
1.99
0.13
0.49
0.15

Overall Ratings
Previous Rating
Satisfactory
Satisfactory
NA

Implementation Status Overview
This ISR reports on progress, issues and findings observed as of February 2011. Overall project implementation is satisfactory with adequate progress towards achieving Project objectives. The CGC program funded by this Trust Fund is complementary to the Integrated Financial Management Project III Additional Financing Technical Assistance Project (P106993) (P066175) (called SIAF project). More details on project progress can be found in the ISR for that project.

### Results

#### Project Development Objective Indicators

<table>
<thead>
<tr>
<th>Indicator Name</th>
<th>Core</th>
<th>Unit of Measure</th>
<th>Baseline</th>
<th>Current</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAG has been implemented and used in CGC, UDAIs and a significant number of UDAMs; new processes and systems have been implemented; Claims and Allegation Center is in place</td>
<td>Text</td>
<td>Value</td>
<td>There was a conceptual design of SAG-UDAI system; Claims and Allegation Center in face to face mode in place</td>
<td>SAG - UDAI in 146 UDAs # 107 municipalities, 32 central government agencies, and 7 decentralized government units; Claims Center in web mode is in place.</td>
<td>SAG UDAI implemented in at least 150 municipalities, 40 central government units and in all decentralized units. This target will be reviewed and adjusted at next supervision.</td>
</tr>
<tr>
<td>Strengthening and Consolidation of the Public Financial Control Framework</td>
<td>Text</td>
<td>Value</td>
<td>There was a conceptual design of SAG-UDAI system and SAG CGC</td>
<td>SAG - UDAI in 146 UDAs UDAIs (107 municipalities, 32 central government agencies, and 7 decentralized government units). SAG - CGCin use by CGC and maintained by the Project Unit</td>
<td>SAG UDAI is institutionalized within CGC and SAG UDAI is used in at least 150 municipalities. This target will be reviewed and adjusted at next supervision.</td>
</tr>
<tr>
<td>Strengthening of Specialized Non-financial Audit Capabilities</td>
<td>Text</td>
<td>Value</td>
<td>No specialized standardized non financial audits were part of the CGC workplan</td>
<td>Some non financial specialized audits have been developed and their manual and procedures delivered to the CGC, but they are not part of the CGC Annual Audit Plan.</td>
<td>A significant number of specialized, non-financial audits are included in CGC Annual Audit Plan performed by CGC staff.</td>
</tr>
</tbody>
</table>
### Strengthening of CGO’s Functions and Promotion of Public Participation in the Public Financial Management Oversight

<table>
<thead>
<tr>
<th>Indicator Name</th>
<th>Core</th>
<th>Unit of Measure</th>
<th>Baseline</th>
<th>Current</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Text</td>
<td>Value</td>
<td></td>
<td>No allegation center exists in CGC</td>
</tr>
<tr>
<td></td>
<td>Sub Type</td>
<td>Breakdown</td>
<td>Date</td>
<td>31-Dec-2008</td>
<td>31-Dec-2010</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Date</td>
<td>31-Dec-2008</td>
<td>31-Dec-2010</td>
<td>30-Jun-2013</td>
</tr>
</tbody>
</table>

#### Comments
- The allegation center was created in Feb 2009 and now is operative. The CGC handles the complaints received by the center. No periodic report is published on its performance.
- The allegation center is operative and the denounces received are handled efficiently by the CGC that publishes periodic reports on center performance.

### Intermediate Results Indicators

<table>
<thead>
<tr>
<th>Indicator Name</th>
<th>Core</th>
<th>Unit of Measure</th>
<th>Baseline</th>
<th>Current</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAG has been implemented and used in CGC, UDAIs and a significant number of UDAIMs; new processes and systems have been implemented; Claims and Allegation Center is in place.</td>
<td></td>
<td>Number</td>
<td>Value</td>
<td>0.00</td>
<td>146.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Date</td>
<td>03-Jun-2009</td>
<td>31-Dec-2010</td>
<td>30-Jun-2013</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Comments</td>
<td>SAG - UDAI in 146 UDAIs # 107 municipalities, 32 central government agencies, and 7 decentralized government units; Claims Center in web mode is in place.</td>
<td>The TF and the SIAF AF shared the target, but due to delayed effectiveness the TF shows the same target with a later date. This target will be reviewed and adjusted at next supervision.</td>
<td></td>
</tr>
</tbody>
</table>

### Data on Financial Performance (as of 21-Jun-2011)

#### Financial Agreement(s) Key Dates

<table>
<thead>
<tr>
<th>Project</th>
<th>Loan No.</th>
<th>Status</th>
<th>Approval Date</th>
<th>Signing Date</th>
<th>Effectiveness Date</th>
<th>Closing Date</th>
</tr>
</thead>
</table>

#### Disbursements (in Millions)

<table>
<thead>
<tr>
<th>Project</th>
<th>Loan No.</th>
<th>Status</th>
<th>Currency</th>
<th>Original</th>
<th>Revised</th>
<th>Cancelled</th>
<th>Disbursed</th>
<th>Undisbursed</th>
<th>% Disbursed</th>
</tr>
</thead>
<tbody>
<tr>
<td>P121505</td>
<td>TF-93824</td>
<td>Effective</td>
<td>USD</td>
<td>2.24</td>
<td>2.24</td>
<td>0.00</td>
<td>0.35</td>
<td>1.89</td>
<td>16.00</td>
</tr>
</tbody>
</table>

### Disbursement Graph
Key Decisions Regarding Implementation
A priority for the CGC is to focus on the consolidation and incorporation of the project activities into line units work within the CGC.

Restructuring History
There has been no restructuring to date.

Related Projects
There are no related projects.