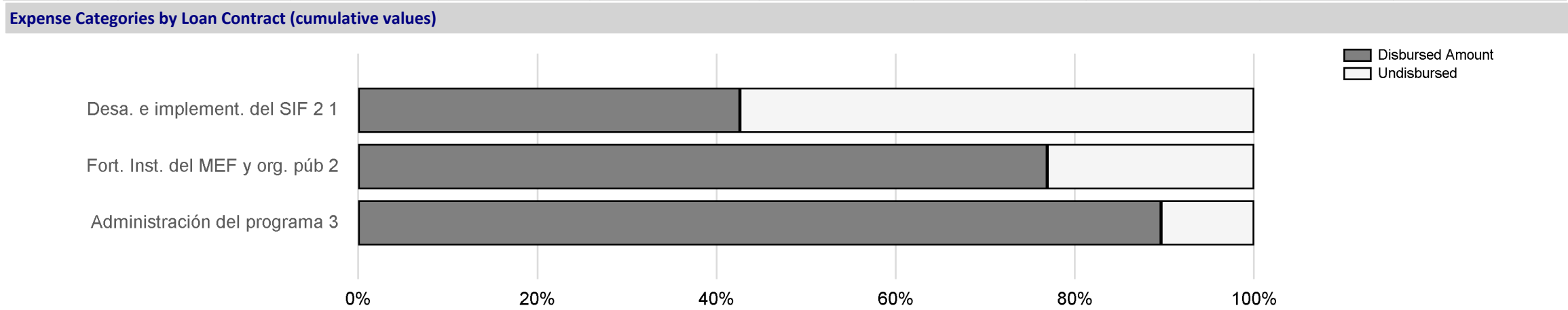


PMR Public Report

Operation Number	UR-L1089	Chief of Operations Validation Date	10/07/22
Year- PMR Cycle	First period Jan-Jun 2022	Division Chief Validation Date	
Last Update	09/30/22	Country Representative Validation Date	
PMR Validation Stage	Validated by Chief of Operations		

Basic Data			
Operation Profile			
Operation Name	Program to Modernize de Public Financial Management	Loan Number	3161/OC-UR
Executing Agency	MINISTERIO DE ECONOMIA Y FINANZAS	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-PUBLIC EXPENDITURE MANAGEMENT
Team Leader	GOMEZ REINO, JUAN LUIS	Overall Stage	Disbursing (From eligibility until all the Operations are closed)
Operation Type	Loan Operation	Country	Uruguay
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	REPUBLICA ORIENTAL DE URUGUAY		
Environmental and Social Safeguards			
Impacts Category	B13(R)	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
UR-L1089	14,500,000	14,500,000	12,341,000	0	26,841,000	14,500,000	8,482,351.73	58.50%	6,017,648.27
Aggregated	14,500,000	14,500,000	12,341,000	0	26,841,000	14,500,000	8,482,351.73	58.50%	6,017,648.27



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: Mejorar la gestión pública presupuestal, financiera y contable mediante la implementación de un SIIF de nueva generación que permita: (i) mejorar la eficiencia operativa en la gestión del gasto público; y (ii) generar información de calidad y de forma oportuna que apoye el proceso de toma de decisiones en el ciclo.

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 2023	
0.0	Tiempo de demora en el proceso de tramitación de facturas para estar en condiciones de ser pagadas (priorizadas).	días calendario	51	2014		P	29
						A	-

Details

Observations: Días promedio contados desde el momento de entrega de la factura por parte del proveedor hasta su priorización.

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 2023	
0.1	Costos financieros asociados a cuentas bancarias por fuera de la CUN, de acuerdo a la normativa vigente.	porcentaje de pagos	100	2014		P	10
						A	-
Details							

Observations: Costos incluidos: a) pagos al BROU por activos inmovilizados a cargo de la TGN; y b) gastos de administración de cuentas corrientes a cargo de los incisos. Cálculo: Numerador: pagos al BROU por conceptos a) y b). Denominador: Pagos al BROU año base. Total costos 2012: US\$ 4,9 millones.

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. 0: El sistema ofrece información oportuna, integral y con adecuados niveles de apertura para la gestión financiera pública.

Observation:

	Indicator	Unit of Measure	Baseline	Baseline Year		2019	2021	2023	EOP 2023
0.0	Años del presupuesto quinquenal con información presupuestaria en línea y actualizada.	# of agencies	1	2014	P	-	-	-	5
					A	-	-	-	-

Details

Means of Verification: SIIF2 / Informe de UPN

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Disaggregation

		Agencies with strengthened digital technology capacity	P	-	-	-	-
			A	-	-	-	-

	Indicator	Unit of Measure	Baseline	Baseline Year		2019	2021	2023	EOP 2023
0.1	Número de sistemas de gestión que interoperan con el SIIF2.	# of agencies	0	2014	P	-	-	-	5
					A	-	-	-	-

Details

Means of Verification: Informe de la División de Sistemas del MEF

Observations: Al menos 5 entre los siguientes: SICE, SNIP, SGH, RUPE, BCU - Deuda Pública, BCU - Pagos, BROU - Pagos

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Disaggregation

		Agencies with strengthened digital technology capacity	P	-	-	-	-
			A	-	-	-	-

	Indicator	Unit of Measure	Baseline	Baseline Year		2019	2021	2023	EOP 2023
0.2	% de asientos contables financieros automatizados sobre total de asientos financieros procesados por el sistema.	asientos contables generados por movimientos financieros	0	2014	P	-	-	-	100
					A	-	-	-	-

Details

Means of Verification: SIIF2 / Informe de CGN

Observations: Universo de asientos financieros anuales igual a 900 mil asientos

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

	Indicator	Unit of Measure	Baseline	Baseline Year		2019	2021	2023	EOP 2023
0.3	Estados financieros principales emitidos en forma automática y oportuna por el sistema, armonizados con los estándares internacionales.	estados financieros	2	2014	P	-	-	-	7
					A	-	-	-	-

Details

Means of Verification: SIIF2 / Informe de CGN

Observations: Actuales: Ejecución Presupuestaria de Gasto y de Recursos. Principales: Estado de Situación Patrimonial, Estado de Resultados, EOAF, Evolución del Patrimonio, Notas a los Estados Contables, Cuadro de Bienes de Uso.

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	
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Indicator		Unit of Measure	Baseline	Baseline Year		2019	2021	2023	EOP 2023
0.4	Número de cuentas fuera de la CUN, de acuerdo a la normativa vigente.	número de cuentas	576	2014	P	-	-	-	58
					A	-	-	-	-
Details									

Means of Verification: Informe TGN

Observations: Tipos de cuentas: a) cuentas para el pago de nóminas (140), y b) nómina y otros gastos (436). Cálculo: Numerador: Cuentas a) y b) por fuera de la CUN. Denominador: Cuentas al año base (576).

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator							
Indicator					Unit of Measure	Baseline	Baseline Year	2019	2021	2023	EOP 2023
0.5	% del gasto de la administración central con el registro de pagos desagregado por objeto del gasto conforme a la clasificación presupuestaria en tiempo real.			pagos por objeto del gasto	0	2014	P	-	-	-	60
							A	-	-	-	-
Details											

Means of Verification: SIIF2 / Informe de TGN

Observations: Desagregación: gastos de funcionamiento por objeto del gasto, inversiones por proyecto.

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator							
Indicator					Unit of Measure	Baseline	Baseline Year	2019	2021	2023	EOP 2023
0.6	Número de transacciones por segundo procesadas por la base de datos.			transacciones por segundo	5	2014	P	-	-	-	10
							A	-	-	-	-
Details											

Means of Verification: SIIF2 / Informe de División Sistemas

Observations:

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Componente 1. Desarrollo e implementación del SIIF 2.

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2023	2022	EOP 2023
1.01	Procesos de: (i) ejecución presupuestaria, (ii) registraci3n contable, (iii) gesti3n de tesorería y (iv) registro de deuda; mapeados, optimizados, validados e integrados hasta el nivel 3 (tareass) en BPM.	# of agencies	P	-	4	-	1,664,408
			P (a)	-	4	-	771,824
			A	-	4	-	771,824
1.02	Marco normativo contable adaptado a los procesos optimizados y manuales armonizados con los estándares internacionales.	Manuales	P	-	5	-	122,000
			P (a)	1	4	-	236,345
			A	1	4	-	236,345
1.03	Plan de cuentas contables y clasificadores Presupuestarios actualizados e integrados.	Manuales	P	-	2	-	183,000
			P (a)	-	2	-	293,825
			A	-	2	-	293,825
1.04	Arquitectura y ambientes tecnológicos del SIIF 2 definidos y dimensionados.	Informe	P	-	2	-	1,597,760
			P (a)	1	4	-	281,181
			A	1	4	-	281,181
1.05	Ambientes tecnológicos del SIIF 2 instalados (desarrollo, testing, pre producci3n y producci3n).	ambientes	P	-	4	-	3,162,240
			P (a)	2	7	45,604	549,847
			A	1	6	74,426	540,288
1.06	Cantidad de funcionalidades/requisitos del SIIF 2 correspondientes a: (i) M3dulo Transaccional; (ii) Mecanismos de Interoperabilidad, desarrolladas.	# of agencies	P	-	250	-	8,902,340
			P (a)	5	19	1,374,954	8,587,388
			A	1	15	67,079	7,009,346
1.07	Cantidad de Unidades ejecutoras de la Administraci3n Central con SIIF 2 en operaci3n.	# of agencies	P	-	70	-	5,368,000
			P (a)	-	70	-	12,394
			A	-	-	-	12,394
1.08	Soluci3n de Business Intelligence implementada	M3dulo	P	-	-	-	-
			P (a)	-	8	-	206,250
			A	-	-	-	-

Component Nbr. 2 Fortalecimiento institucional de las unidades del MEF y organismos p3blicos.

				PHYSICAL PROGRESS		FINANCIAL PROGRESS	
	Output	Unit of Measure		2022	EOP 2023	2022	EOP 2023
2.01	Diagn3stico y propuesta de fortalecimiento de la CGN.	Governments (#)	P	-	1	-	427,000
			P (a)	-	1	-	84,657
			A	-	1	-	84,657
2.02	Personal de la CGN capacitado.	personal	P	-	200	-	305,000
			P (a)	100	333	50,000	139,549
			A	21	254	-	89,549
2.03	Mantenimiento evolutivo de sistemas de CGN realizado	Informe	P	-	1	-	2,009,330
			P (a)	1	6	195,336	1,603,158
			A	0.5	4.5	90,772	1,432,175
2.04	Sistemas de gesti3n de UPN y TGN desarrollados.	Governments (#)	P	-	2	-	249,000
			P (a)	-	2	-	607,640
			A	-	2	-	607,640
2.05	Personal de UPN y TGN capacitados.	personal	P	-	40	-	361,000
			P (a)	-	62	-	12,521
			A	-	62	-	12,521

Other Cost				
	Administración del Programa.	P		2,489,922
		P (a)	94,864	2,736,583
		A	49,965	2,652,849
Total Cost				
	Total Cost	P	0	26,841,000

	Total Cost	P (a)	1,760,758	16,123,162
		A	282,242	14,024,594

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
3	Active		Goods, and Services
	Response Actions		
	3.1	Management Strategy	Status
		MITIGATE	ACTIVE
	3.2	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
6	Active		Human Resources
	Response Actions		
	6.1	Management Strategy	Status
		MITIGATE	ACTIVE
	6.2	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
9	Inactive		Internal Processes
	Response Actions		
	9.1	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
12	Active		Internal Processes
	Response Actions		
	12.1	Management Strategy	Status
		MITIGATE	ACTIVE
	12.2	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
15	Active		Institutional Environment
	Response Actions		
	15.1	Management Strategy	Status
		MITIGATE	ACTIVE
	15.2	Management Strategy	Status
		ENHANCE	COMPLETE

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

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

Risk ID	Risk Status		Risk Taxonomy
24	Inactive		Institutional Environment
	Response Actions		
	24.1	Management Strategy	Status
		ENHANCE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
27	Inactive		Political Environment
	Response Actions		
	27.1	Management Strategy	Status
		MITIGATE	INACTIVE

Risk ID	Risk Status		Risk Taxonomy		
30	Inactive		Organizational Structure		
	Response Actions				
	30.1	Management Strategy		Status	
		MITIGATE		COMPLETE	

Risk ID	Risk Status		Risk Taxonomy
33	Inactive		Technical Design
	Response Actions		
	33.1	Management Strategy	Status
		MITIGATE	COMPLETE

Risk ID	Risk Status		Risk Taxonomy
34	Active		Internal Processes
	Response Actions		
	34.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
35	Active		Human Resources
	Response Actions		
	35.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
36	Active		Planning
	Response Actions		
	36.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
37	Active		Human Resources
	Response Actions		
	37.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
38	Active		Goods, and Services
	Response Actions		
	38.1	Management Strategy	Status
		MITIGATE	ACTIVE

Risk ID	Risk Status		Risk Taxonomy
39	Active		Organizational Structure
	Response Actions		
	39.1	Management Strategy	Status
		MITIGATE	ACTIVE

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Others - Technical-Sectorial Dimensions