

# PMR Operational Report

<b>Operation Number</b>	NI-L1033	<b>Chief of Operations Validation Date</b>	10/17/19
<b>Year- PMR Cycle</b>	First period Jan-Jun 2019	<b>Division Chief Validation Date</b>	
<b>Last Update</b>	10/03/19	<b>Country Representative Validation Date</b>	
<b>PMR Validation Stage</b>	Validated by Chief of Operations		

## Basic Data

### Operation Profile

<b>Operation Name</b>	Public Sector Financial Management System Modernization Project	<b>Loan Number</b>	2422/BL-NI
<b>Executing Agency</b>	MINISTERIO DE HACIENDA Y CREDITO PUBLICO	<b>Sector/Subsector</b>	RM-FIN - REFORM / MODERNIZATION OF THE STATE-PUBLIC EXPENDITURE MANAGEMENT
<b>Team Leader</b>	ARDANAZ, MARTIN JORGE	<b>Overall Stage</b>	Fully Disbursed
<b>Operation Type</b>	Loan Operation	<b>Country</b>	NICARAGUA
<b>Lending Instrument</b>	Investment Loan	<b>Convergence related Operation(s)</b>	
<b>Borrower</b>	REPUBLICA DE NICARAGUA		

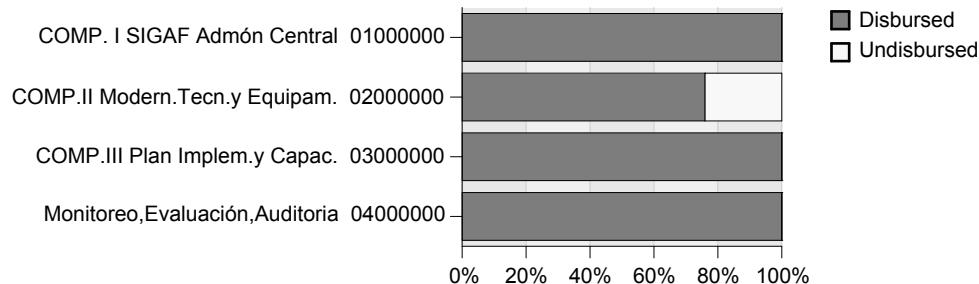
## Environmental and Social Safeguards

<b>Impacts Category</b>	B13	<b>Was/Were the objective(s) of this operation reformulated?</b>	NO
<b>Safeguard Performance Rating</b>		<b>Date of approval</b>	
<b>Safeguard Performance Rating - Rationale</b>			

## Financial Data

Item	Total Cost and Source					Available Funds (US\$)			
	Original IDB	Current IDB	Local Counterpart	Co-Financing / Country	Total Original Cost	Current IDB	Disb. Amount to Date	% Disb	Undisbursed Amount
NI-L1033	10,000,000	10,000,000	0	0	10,000,000	10,000,000	10,000,000	100.00%	0
Aggregated	10,000,000	10,000,000	0	0	10,000,000	10,000,000	10,000,000	100.00%	0

## 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.

## PMR Operational Report

### RESULTS MATRIX

### IMPACTS

No information available for this section

## PMR Operational Report

### RESULTS MATRIX

#### OUTCOMES

**Outcome Nbr. 1:** Eficiencia, orientación al desempeño y transparencia del gasto público mejorada.

**Observation:**

Indicator	Unit of Measure	Baseline	Baseline Year		2011	2012	2013	2014	2015	2016	2017	2018	2019	EOP 2020
1.1	Proyecciones fiscales y presupuestarias vinculadas a las políticas presupuestarias y de gasto.	Calificación PEFA	0.00	2010	P	0.00	0.00	0.00	1.00	0.00				1.00
					P(a)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
					A									

#### Details

**Means of verification:** PEFA

**Observations:** Analizadas desde una perspectiva plurianual. Meta 2014: (PEFA 2013 calificación "B")

<b>Pro-Gender</b>	No	<b>Pro-Ethnicity</b>	No
-------------------	----	----------------------	----

Indicator	Unit of Measure	Baseline	Baseline Year		2011	2012	2013	2014	2015	2016	2017	2018	2019	EOP 2020
1.2	Acceso del Público a información fiscal clave.	Calificación PEFA	0.00	2010	P	0.00	0.00	0.00	1.00	0.00				1.00
					P(a)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
					A									

#### Details

**Means of verification:** PEFA

**Observations:** Meta 2014: (PEFA 2013 calificación "A")

<b>Pro-Gender</b>	No	<b>Pro-Ethnicity</b>	No
-------------------	----	----------------------	----

Indicator	Unit of Measure	Baseline	Baseline Year		2011	2012	2013	2014	2015	2016	2017	2018	2019	EOP 2020
1.3	Usuarios con opinion positiva sobre la calidad de los servicios y la información proporcionada por el SIGAF.	Porcentaje	60.00	2010	P	0.00	0.00	65.00	0.00	80.00				80.00
					P(a)	0.00	0.00	0.00	65.00	0.00	0.00	0.00	60.00	80.00
					A				60.00	80.00				

#### Details

**Means of verification:** Encuestas de percepcion

**Observations:** Los usuarios se consideran tanto dentro como fuera del sector público

<b>Pro-Gender</b>	No	<b>Pro-Ethnicity</b>	No
-------------------	----	----------------------	----

Indicator	Unit of Measure	Baseline	Baseline Year		2011	2012	2013	2014	2015	2016	2017	2018	2019	EOP 2020
1.4	Tiempo promedio para la preparación y emisión de los estados financieros de la Administración	Mes	6.00	2010	P	6.00	6.00	6.00	6.00	3.00				3.00

## PMR Operational Report

### RESULTS MATRIX

#### OUTCOMES

1.4	Central.	Mes	6.00	2010	P(a)	6.00	6.00	6.00	6.00	6.00	4.00	4.00	3.00	3.00	3.00
					A		6.00		6.00	4.00					
Details															
Means of verification: Sistema Integrado de Gestion y Administracion Financiera - SIGAF															
Pro-Gender		No			Pro-Ethnicity			No							
Indicator		Unit of Measure	Baseline	Baseline Year		2011	2012	2013	2014	2015	2016	2017	2018	2019	EOP 2020
1.5	Brecha en el costo de bienes y servicios seleccionados comprados por el Gobierno comparados con el sector privado.	Porcentaje	67.00	2010	P	0.00	0.00	0.00	55.00	0.00					55.00
					P(a)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00	55.00
					A										
Details															
Means of verification: Estudio de evaluacion.															
Observations: Se espera una reduccion del 20%															
Pro-Gender		No			Pro-Ethnicity			No							

## RESULTS MATRIX

## OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

## Component Nbr. 1 Fortalecimiento de los sistemas de la gestión administrativa

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2019	EOP 2020	2019	EOP 2020
1.1	Sistema de Administración Financiera Diseñado	Sistemas	P		1		2,777,764.47
			P(a)	0	1	0	2,287,757.31
			A		1		2,287,757.31
1.2	Sistema de Auditoría informático en el Sistema Integrado de Gestión Financiera Administrativa diseñado	Sistema	P		1		12,000
			P(a)	0	1	0	572,455
			A		1		572,455
1.3	Manual de Auditoría Interna conforme las Normas de Auditoría Gubernamental de Nicaragua implementado	Manual	P		1		63,000
			P(a)	0	12	0	84,089.6
			A		12		84,089.6
1.4	Unidad de Auditoría Interna equipada	Unidad	P		1		93,582.14
			P(a)	0	1	0	55,314
			A		1		55,314

## Component Nbr. 2 Modernización tecnológica y equipamiento

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2019	EOP 2020	2019	EOP 2020
2.1	Sistema Integrado de Gestión Administrativa Financiera Desarrollado	Government agencies (#)	P		1		11,165,831.47
			P(a)	0.25	1	2,106,999.59	10,832,889.67
			A	0.05	0.8	3,520.97	8,729,411.05
2.2	Sistema Integrado de Gestión Financiera Administrativa y los Sistemas Conexos con mantenimiento oportuno	Sistemas	P		1		1,396,617.47
			P(a)	0	1	0	2,198,870.48
			A		1		2,198,870.48
2.3	Plataforma Tecnológica Instalada	Plataforma	P		1		5,032,649.76
			P(a)	0.1	1	0	5,502,510.1
			A		0.9		5,502,510.1

## Component Nbr. 3 Plan de implementación y capacitación.

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2019	EOP 2020	2019	EOP 2020
3.1	Sistema Integrado de Gestión Administrativa Financiera implementado	Government agencies (#)	P		1		245,023.3
			P(a)	0.25	1	0	759,530.1
			A	0.05	0.8	177,026.52	936,556.62
3.2	Normas técnicas y Marco legal del Sistema Integrado de Administración Financiera actualizado	Norma	P		1		63,403.89
			P(a)	0	2	0	138,866.92
			A		2		138,866.92
3.3	Capacitación e Implementación del Sistema Integrado de Gestión Administrativa Financiera	Funcionarios Capacitados	P		2,271		1,181,317.98
			P(a)	2,486	10,257	0	1,272,899.35
			A	720	8,491	10,013.53	1,282,912.88

## Component Nbr. 4 Gestión del Programa

	Output	Unit of Measure		PHYSICAL PROGRESS	FINANCIAL PROGRESS
				EOP	EOP
4.			P		
			P(a)		
			A		

Other Cost

	Imprevistos	P				479,314.75
		P(a)			0	0
		A				0
	Administración del Proyecto	P				1,537,564.67
		P(a)			0	1,586,903.73
		A				1,586,903.73
	Intereses	P				430,129
		P(a)			38,130.07	457,140.91
		A			38,130.07	457,140.91
	Gastos Administrativos Donación Unión Europea	P				120,000
		P(a)			0	0
		A				0
	Evaluación Intermedia	P				184,935
		P(a)			0	43,100
		A				43,100
	Evaluación Final	P				184,935
		P(a)			0	0
		A				0

Total Cost

	Total Cost	P				24,968,068.9
		P(a)			2,145,129.66	25,792,327.17
		A			228,691.09	23,875,888.6

### CHANGES TO THE MATRIX

No information available for this section

## PMR Operational Report

### IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories