



Operation Number: **NI-L1033**
Year- PMR Cycle: **First period Jan-Jun 2014**
Last Update: **10/31/2014**
PMR Validation Stage: **Validated by Representative**

Chief of Operations validation date: **10/31/2014**
Division Chief validation date: **11/04/2014**
Country Representative validation date: **11/12/2014**

Inter-American Development Bank - IDB
Office of Strategic Planning and Development Effectiveness

Operation Profile

Basic Data

| | | | |
|------------------------|---|-----------------------------------|---|
| Operation name: | Public Sector Financial Management System Modernization Project | Loan Number: | 2422/BL-NI |
| Executing Agency (EA): | MINISTERIO DE HACIENDA Y CREDITO PUBLICO | | |
| Team Leader: | Munoz Miranda,Andres Felipe | Sector/Subsector: | PUBLIC EXPENDITURE MANAGEMENT |
| Operation Type: | Loan Operation | Overall Stage: | Disbursing (From eligibility until all the loans are closed). |
| Lending Instrument: | Investment Loan | Country: | NICARAGUA |
| Borrower: | REPUBLICA DE NICARAGUA | Convergence related Operation(s): | |

Total Cost and Source

| | Original IDB | Current Active IDB | Local Counterpart | Co-Financing/Country | Total operation cost - Original Estimate |
|----------|-----------------|--------------------|-------------------|----------------------|--|
| NI-L1033 | \$10,000,000.00 | \$10,000,000.00 | \$0.00 | \$0.00 | \$10,000,000.00 |

Available Funds (US\$)

| | Current IDB | Disb. Amount to Date | % Disbursed | Undisbursed Balance |
|----------|-----------------|----------------------|-------------|---------------------|
| NI-L1033 | \$10,000,000.00 | \$1,631,051.20 | 16.31% | \$8,368,948.80 |

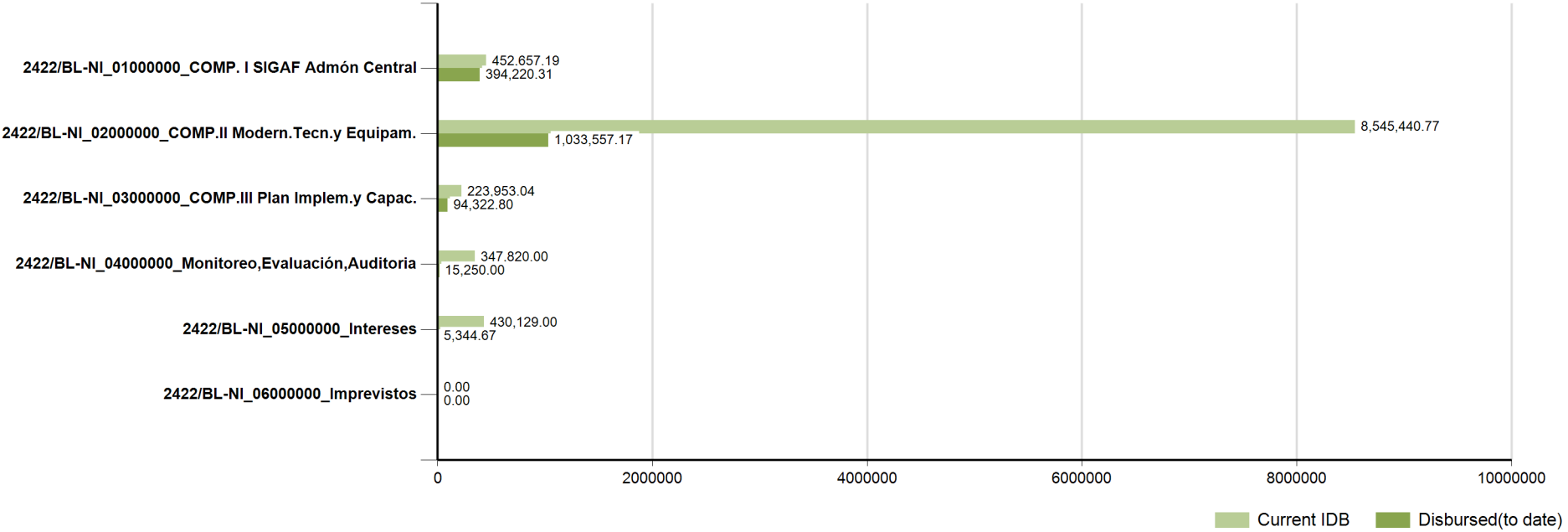
Environmental and Social Safeguards

| | |
|---|-----|
| Main Operation | |
| Impacts Category: | B13 |
| Safeguard Performance Rating: | |
| Safeguard Performance Rating - Rationale: | |

Reformulation Information

| | |
|---|----|
| Main Operation | |
| Was/Were the objective(s) of this operation reformulated? | NO |
| Date of approval: | |

Expense Categories by Loan Contract (cumulative values)



Results Matrix

Impacts

No information related to this operation.

Outcomes

| Outcome: | 1 Eficiencia, orientación al desempeño y transparencia del gasto público mejorada. | | | | | | | | | | | | | |
|--|--|-------------------|----------|---------------|--|--|------|------|------|-------|-------|-------|-------|-------|
| Observation: | | | | | | | | | | | | | | |
| Indicators | Flags* | Unit of Measure | Baseline | Baseline Year | Means of verification | Observations | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | EOP |
| 1.1 Proyecciones fiscales y presupuestarias vinculadas a las políticas presupuestarias y de gasto. | | Calificación PEFA | 0.00 | 2010 | PEFA | Analizadas desde una perspectiva plurianual. Meta 2014: (PEFA 2013 calificación "B") | 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 | 1.00 | 1.00 |
| | | | | | | | A | | | | | | | |
| 1.2 Acceso del Público a información fiscal clave. | | Calificación PEFA | 0.00 | 2010 | PEFA | Meta 2014: (PEFA 2013 calificación "A") | 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 | 1.00 | 1.00 |
| | | | | | | | A | | | | | | | |
| 1.3 Usuarios con opinion positiva sobre la calidad de los servicios y la información proporcionada por el SIGAF. | | Porcentaje | 60.00 | 2010 | Encuestas de percepcion | Los usuarios se consideran tanto dentro como fuera del sector público | P | 0.00 | 0.00 | 65.00 | 0.00 | 80.00 | | 80.00 |
| | | | | | | | P(a) | 0.00 | 0.00 | 0.00 | 65.00 | 80.00 | | 80.00 |
| | | | | | | | A | | | | 0.00 | | | |
| 1.4 Tiempo promedio para la preparación y emisión de los estados financieros de la Administración Central. | | Mes | 6.00 | 2010 | Sistema Integrado de Gestion y Administracion Financiera - SIGAF | | P | 6.00 | 6.00 | 6.00 | 6.00 | 3.00 | | 3.00 |
| | | | | | | | P(a) | 6.00 | 6.00 | 6.00 | 6.00 | 3.00 | 3.00 | 3.00 |
| | | | | | | | A | | 6.00 | | 0.00 | | | |
| 1.5 Brecha en el costo de bienes y servicios seleccionados comprados por el Gobierno comparados con el sector privado. | | Porcentaje | 67.00 | 2010 | Estudio de evaluacion. | Se espera una reduccion del 20% | 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 | 55.00 | 55.00 |
| | | | | | | | A | | | | | | | |

Outputs: Annual Physical and Financial Progress

| Fortalecimiento de los sistemas de la gestión administrativa | | Physical Progress | | | Financial Progress | | |
|--|--------------------------|-------------------|------|----------|--------------------|--------------|---------------|
| Outputs | Unit of Measure | | 2014 | EOP | | 2014 | EOP |
| Sistema de Administración Financiera Diseñado | Sistemas | P | | 1.00 | P | 562,735.89 | 2,777,764.47 |
| | | P(a) | | 1.00 | P(a) | 521,000.00 | 2,138,385.41 |
| | | A | | 0.00 | A | 259,540.00 | 1,483,925.41 |
| Sistema de Auditoría informático en el Sistema Integrado de Gestión Financiera Administrativa diseñado | Sistema | P | | 1.00 | P | | 12,000.00 |
| | | P(a) | | 0.00 | P(a) | | 572,455.00 |
| | | A | | 0.00 | A | | 572,455.00 |
| Manual de Auditoría Interna conforme las Normas de Auditoría Gubernamental de Nicaragua implementado | Manual | P | | 1.00 | P | | 63,000.00 |
| | | P(a) | 4.00 | 12.00 | P(a) | 12,000.00 | 86,280.00 |
| | | A | 2.00 | 10.00 | A | 12,000.00 | 57,280.00 |
| Unidad de Auditoría Interna equipada | Unidad | P | 1.00 | 1.00 | P | 2,782.50 | 93,582.14 |
| | | P(a) | 1.00 | 1.00 | P(a) | 500.00 | 49,054.00 |
| | | A | 0.00 | 0.00 | A | 0.00 | 47,554.00 |
| Modernización tecnológica y equipamiento | | Physical Progress | | | Financial Progress | | |
| Outputs | Unit of Measure | | 2014 | EOP | | 2014 | EOP |
| Sistema Integrado de Gestión Administrativa Financiera Desarrollado | Sistemas | P | 1.00 | 1.00 | P | 5,259,313.45 | 11,165,831.47 |
| | | P(a) | 0.00 | 1.00 | P(a) | 2,318,000.00 | 10,713,169.61 |
| | | A | | 0.00 | A | 835,020.00 | 3,455,189.61 |
| Sistema Integrado de Gestión Financiera Administrativa y los Sistemas Conexos con mantenimiento oportuno | Sistemas | P | | 1.00 | P | | 1,396,617.47 |
| | | P(a) | | 1.00 | P(a) | 256,000.00 | 2,048,913.00 |
| | | A | | 1.00 | A | 128,650.00 | 1,792,563.00 |
| Plataforma Tecnológica Instalada | Plataforma | P | 1.00 | 1.00 | P | 2,734,954.24 | 5,032,649.76 |
| | | P(a) | 0.00 | 1.00 | P(a) | 1,931,000.00 | 4,626,728.04 |
| | | A | | 0.00 | A | 376,190.00 | 1,537,918.04 |
| Plan de implementación y capacitación. | | Physical Progress | | | Financial Progress | | |
| Outputs | Unit of Measure | | 2014 | EOP | | 2014 | EOP |
| Sistema Integrado de Gestión Administrativa Financiera implementado | Sistemas | P | 1.00 | 1.00 | P | 56,800.00 | 245,023.30 |
| | | P(a) | 0.00 | 1.00 | P(a) | 234,000.00 | 711,073.00 |
| | | A | | 0.00 | A | 27,490.00 | 171,563.00 |
| Normas técnicas y Marco legal del Sistema Integrado de Administración Financiera actualizado | Norma | P | | 1.00 | P | | 63,403.89 |
| | | P(a) | | 2.00 | P(a) | 32,000.00 | 143,138.92 |
| | | A | | 2.00 | A | 3,070.00 | 89,208.92 |
| Capacitación e Implementación del Sistema Integrado de Gestión Administrativa Financiera | Funcionarios Capacitados | P | | 2,271.00 | P | 526,213.60 | 1,181,317.98 |
| | | P(a) | | 3,242.00 | P(a) | 323,000.00 | 1,134,406.56 |
| | | A | | 0.00 | A | 54,280.00 | 347,686.56 |
| Gestión del Programa | | | | | | | |

| Other Cost | | 2014 | Cost |
|-----------------------------|------|--------------|----------------|
| Imprevistos | P | | \$479,314.75 |
| | P(a) | | \$0.00 |
| | A | | \$0.00 |
| Administración del Proyecto | P | \$443,683.08 | \$1,537,564.67 |
| | P(a) | \$310,000.00 | \$1,381,070.31 |
| | A | \$163,960.00 | \$982,030.31 |

| | | | |
|---|------|----------------|-----------------|
| Intereses | P | | \$430,129.00 |
| | P(a) | \$12,000.00 | \$431,000.00 |
| | A | \$3,070.00 | \$5,070.00 |
| Gastos Administrativos Donación Unión Europea | P | \$60,000.00 | \$120,000.00 |
| | P(a) | \$0.00 | \$180,000.00 |
| | A | | \$0.00 |
| Evaluación Intermedia | P | | \$184,935.00 |
| | P(a) | \$50,000.00 | \$50,000.00 |
| | A | \$0.00 | \$0.00 |
| Evaluación Final | P | | \$184,935.00 |
| | P(a) | | \$270,000.00 |
| | A | | \$0.00 |
| Total Cost | | 2014 | Total Cost |
| | P | \$9,646,482.76 | \$24,968,068.90 |
| | P(a) | \$5,999,500.00 | \$13,851,443.85 |
| | A | \$1,863,270.00 | \$10,542,443.85 |

Changes to the Matrix

No information related to this operation.

Please note that the Overall Stage represents the stage of the operation at the time of this report’s publication, which might not necessarily match the stage of the operation during the PMR Cycle to which the report pertains.