



Operation Number: **NI-L1033**
Year- PMR Cycle: **Second period Jan-Dec 2014**
Last Update: **3/31/2015**
PMR Validation Stage: **Validated by Representative**

Chief of Operations validation date: **04/07/2015**
Division Chief validation date: **04/15/2015**
Country Representative validation date: **04/29/2015**

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	\$3,911,345.92	39.11%	\$6,088,654.08

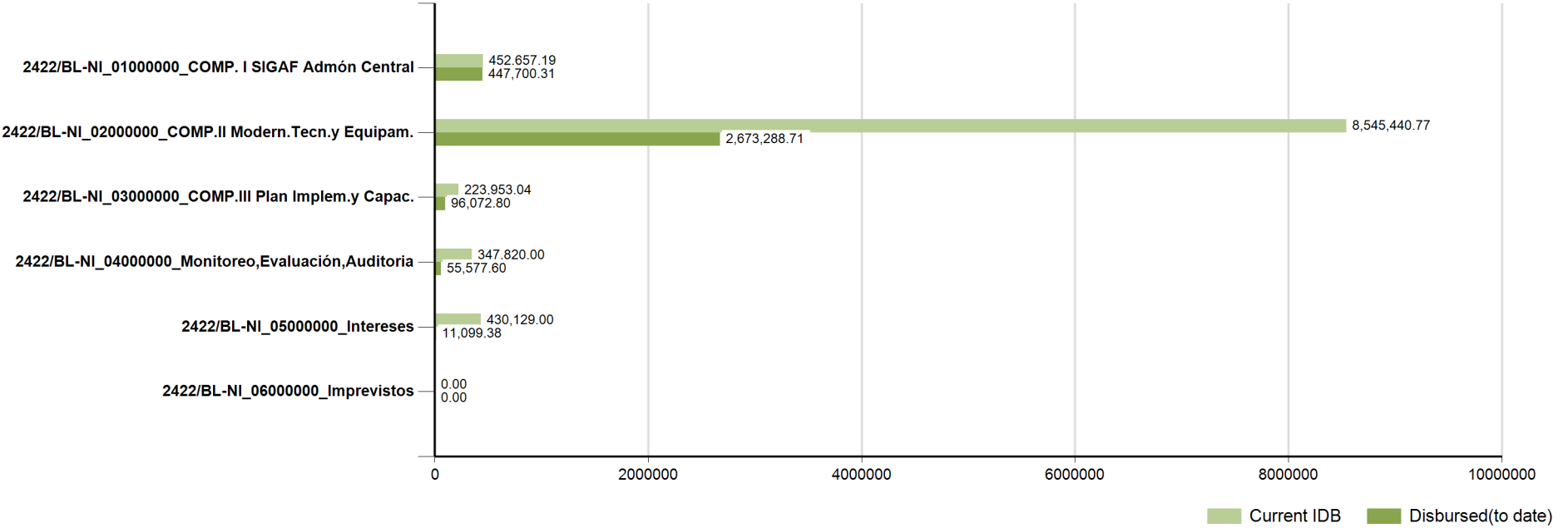
Environmental and Social Safeguards

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 opinión positiva sobre la calidad de los servicios y la información proporcionada por el SIGAF.		Porcentaje	60.00	2010	Encuestas de percepción	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	0.00	80.00	80.00
							A				60.00			
1.4 Tiempo promedio para la preparación y emisión de los estados financieros de la Administración Central.		Mes	6.00	2010	Sistema Integrado de Gestión y Administración 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	6.00	3.00	3.00
							A		6.00		6.00			
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 evaluación.	Se espera una reducción 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	2,189,099.35
		A	0.00	0.00	A	531,796.00	1,756,181.41
Sistema de Auditoría informático en el Sistema Integrado de Gestión Financiera Administrativa diseñado	Sistema	P		1.00	P		12,000.00
		P(a)		1.00	P(a)		572,455.00
		A		0.00	A	0.00	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	71,680.00
		A	4.00	12.00	A	26,400.00	71,680.00
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	48,692.60
		A	1.00	1.00	A	660.00	48,214.00
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	10,786,938.36
		A		0.00	A	2,125,070.00	4,745,239.61
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	2,150,987.00
		A		1.00	A	257,274.00	1,921,187.00
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	4,097,825.04
		A		0.00	A	2,004,497.00	3,166,225.04
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	623,520.00
		A		0.00	A	201,374.00	345,447.00
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	129,054.92
		A		2.00	A	13,480.00	99,618.92
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)		6,848.00	P(a)	323,000.00	1,188,514.56
		A		0.00	A	302,431.00	595,837.56
Gestión del Programa							

Other Cost		2014	Cost
Imprevistos	P		\$479,314.75
	P(a)		\$205,501.89
	A	\$0.00	\$0.00
Administración del Proyecto	P	\$443,683.08	\$1,537,564.67
	P(a)	\$310,000.00	\$1,520,699.31
	A	\$320,979.00	\$1,139,049.31

Intereses	P		\$430,129.00
	P(a)	\$12,000.00	\$429,854.62
	A	\$8,825.00	\$10,825.00
Gastos Administrativos Donación Unión Europea	P	\$60,000.00	\$120,000.00
	P(a)	\$0.00	\$180,000.00
	A	\$0.00	\$0.00
Evaluación Intermedia	P		\$184,935.00
	P(a)	\$50,000.00	\$43,100.00
	A	\$43,100.00	\$43,100.00
Evaluación Final	P		\$184,935.00
	P(a)		\$269,870.00
	A	\$0.00	\$0.00
Total Cost		2014	Total Cost
	P	\$9,646,482.76	\$24,968,068.90
	P(a)	\$5,999,500.00	\$20,024,401.05
	A	\$5,835,886.00	\$14,515,059.85

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.