

PMR Public Report

| | | | |
|-----------------------------|----------------------------------|---|----------|
| Operation Number | CR-L1145 | Chief of Operations Validation Date | 10/04/21 |
| Year- PMR Cycle | First period Jan-Jun 2021 | Division Chief Validation Date | |
| Last Update | 11/11/21 | Country Representative Validation Date | |
| PMR Validation Stage | Validated by Chief of Operations | | |

Basic Data

Operation Profile

| | | | |
|---------------------------|--|---|---|
| Operation Name | Fiscal Sustainability Support Program II | Loan Number | 5263/OC-CR |
| Executing Agency | MINISTERIO DE HACIENDA | Sector/Subsector | REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH |
| Team Leader | ARDANAZ, MARTIN JORGE | Overall Stage | Approved/Pending Signature |
| Operation Type | Loan Operation | Country | Costa Rica |
| Lending Instrument | Policy-Based Loan | Convergence related Operation(s) | |
| Borrower | REPUBLICA DE COSTA RICA | | |

Environmental and Social Safeguards

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

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 |
| CR-L1145 | 250,000,000 | 250,000,000 | 0 | 0 | 250,000,000 | 250,000,000 | 0 | 0.00% | 250,000,000 |
| Aggregated | 250,000,000 | 250,000,000 | 0 | 0 | 250,000,000 | 250,000,000 | 0 | 0.00% | 250,000,000 |

Expense Categories by Loan Contract (cumulative values)

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General Development Objectives

General Development Objectives Nbr. 1: El objetivo general de la serie programática es fortalecer la sostenibilidad fiscal, por medio del control del gasto y la modernización del sistema tributario

Observation:

| | Indicator | Unit of Measure | Baseline | Baseline Year | Expected Year of Achievement | | Target |
|---|---|-----------------|----------|---------------|------------------------------|----|--------|
| 1.0 | Rendimiento de la Reforma Fiscal / PIB. | % | 0.00 | 2018 | 2023 | P | 3.80 |
| | | | | | | A | |
| Details | | | | | | | |
| Pro-Gender | No | | | Pro-Ethnicity | | No | |
| The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO) | | | | | | | |
| | No | | | | | | |
| | Indicator | Unit of Measure | Baseline | Baseline Year | Expected Year of Achievement | | Target |
| 1.1 | Balance primario del GC / PIB. | % | -2.30 | 2018 | 2023 | P | 1.00 |
| | | | | | | A | |
| Details | | | | | | | |
| Pro-Gender | No | | | Pro-Ethnicity | | No | |
| The General Development objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO) | | | | | | | |
| | No | | | | | | |

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Specific Development Objectives

Specific Development Objectives Nbr. 1: Objetivo específico de desarrollo 1: Mejorar la efectividad del marco institucional macrofiscal

Observation:

| Indicator | | Unit of Measure | Baseline | Baseline Year | | 2023 | EOP 2022 |
|------------|--|-----------------|----------|---------------|---|--------|----------|
| 1.0 | Porcentaje de años de cumplimiento de la regla fiscal para el período 2020-2023. | % | 0.00 | 2018 | P | 100.00 | |
| | | | | | A | | |
| Details | | | | | | | |
| Pro-Gender | | No | | Pro-Ethnicity | | No | |

Specific Development Objectives Nbr. 2: Objetivo específico de desarrollo 2: Aumentar la eficiencia en la gestión del sistema tributario

Observation:

| Indicator | | Unit of Measure | Baseline | Baseline Year | | 2023 | EOP 2022 |
|------------|---------------------------|-----------------|---------------|---------------|----|-------|----------|
| 2.0 | Presión tributaria / PIB. | % | 12.70 | 2018 | P | 13.40 | |
| | | | | | A | | |
| Details | | | | | | | |
| Pro-Gender | | No | Pro-Ethnicity | | No | | |

| Indicator | | Unit of Measure | Baseline | Baseline Year | | 2023 | EOP 2022 |
|------------|---|-----------------|---------------|---------------|----|-------|----------|
| 2.1 | Porcentaje del aumento del Impuesto a la Renta Persona pagado por el quintil (20%) de mayores ingresos. | % | 0.00 | 2018 | P | 75.00 | |
| | | | | | A | | |
| Details | | | | | | | |
| Pro-Gender | | No | Pro-Ethnicity | | No | | |

| Indicator | | Unit of Measure | Baseline | Baseline Year | | 2023 | EOP 2022 |
|------------|---|-----------------|---------------|---------------|----|-------|----------|
| 2.2 | Grandes contribuyentes y GETES utilizando la FE/Número total de grandes contribuyentes y GETES. | % | 0.00 | 2017 | P | 90.00 | |
| | | | | | A | | |
| Details | | | | | | | |
| Pro-Gender | | No | Pro-Ethnicity | | No | | |

Specific Development Objectives Nbr. 3: Objetivo específico de desarrollo 3: Mejorar la eficiencia en la gestión del gasto público (empleo, reforma administrativa y pensiones judiciales)

Observation:

| Indicator | | Unit of Measure | Baseline | Baseline Year | | 2023 | EOP 2022 |
|-----------|--|-----------------|----------|---------------|--|------|----------|
|-----------|--|-----------------|----------|---------------|--|------|----------|

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Specific Development Objectives

| | | | | | | | |
|------------|---|-----------|------|---------------|---|------|--|
| 3.0 | Ahorro derivado de las medidas de racionalización de incentivos de salarios públicos contenidas en la LFFP (anualidades, cesantía, dedicación exclusiva, etc.). | % del PIB | 0.00 | 2018 | P | 0.68 | |
| | | | | | A | | |
| Details | | | | | | | |
| Pro-Gender | | No | | Pro-Ethnicity | | No | |

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Componente I. Reformas de políticas y gestión de gastos e ingresos.

| | | | PHYSICAL PROGRESS | |
|------|---|-----------------|-------------------|----------|
| | Output | Unit of Measure | | |
| | | | 2021 | EOP 2022 |
| 1.1 | Ley de creación de Regla Fiscal de gasto corriente (Ley de Fortalecimiento de las Finanzas Públicas) reglamentada. | Reglamento | P | 0 |
| | | | P(a) | 0 |
| | | | A | 0 |
| 1.2 | Informe de cumplimiento con la regla fiscal publicado. | Informe | P | 0 |
| | | | P(a) | 0 |
| | | | A | 0 |
| 1.3 | Decreto de creación CFI aprobado. | Decreto | P | 0 |
| | | | P(a) | 0 |
| | | | A | 0 |
| 1.4 | Informe de ratificación de los miembros del CFI publicado. | Informe | P | 1 |
| | | | P(a) | 1 |
| | | | A | 1 |
| 1.5 | Informe con estimaciones del impacto fiscal del PND realizado. | Informe | P | 1 |
| | | | P(a) | 1 |
| | | | A | 1 |
| 1.6 | Ley de Fortalecimiento de las Finanzas Públicas (9635) con modificaciones en IVA y el impuesto a la Renta reglamentada. | Reglamento | P | 0 |
| | | | P(a) | 0 |
| | | | A | 0 |
| 1.7 | Informe detallando uso de factura electrónica en el sector de grandes contribuyentes. | Informe | P | 1 |
| | | | P(a) | 1 |
| | | | A | 1 |
| 1.8 | Ley de Empleo Público aprobada. | Ley | P | 1 |
| | | | P(a) | 1 |
| | | | A | 1 |
| 1.9 | Medidas de control de gasto (Ley de Fortalecimiento de las Finanzas Públicas) reglamentadas. | Reglamento | P | 0 |
| | | | P(a) | 0 |
| | | | A | 0 |
| 1.10 | Informe con medidas de control de gasto (LFFP) implementadas realizado. | Informe | P | 1 |
| | | | P(a) | 1 |
| | | | A | 0 |
| 1.11 | Plan de reforma administrativa realizado. | Plan | P | 1 |
| | | | P(a) | 1 |
| | | | A | 1 |
| 1.12 | Decreto incorporando órganos desconcentrados al presupuesto del GC aprobado. | Decreto | P | 1 |
| | | | P(a) | 1 |
| | | | A | 1 |
| 1.13 | Ley de Reforma del Régimen de Jubilaciones y Pensiones del Poder Judicial reglamentada. | Reglamento | P | 0 |

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OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

| | | | | PHYSICAL PROGRESS | |
|------|---|-----------------|------|-------------------|----------|
| | Output | Unit of Measure | | 2021 | EOP 2022 |
| 1.13 | Ley de Reforma del Régimen de Jubilaciones y Pensiones del Poder Judicial reglamentada. | Reglamento | P(a) | 0 | 1 |
| | | | A | 0 | 1 |
| 1.14 | Estudio actuarial publicado. | Estudio | P | 0 | 1 |
| | | | P(a) | 0 | 1 |
| | | | A | 0 | 1 |
| 1.15 | Informe con Ley de Reforma del Régimen de Jubilaciones y Pensiones del Poder Judicial implementada realizado. | Informe | P | 1 | 1 |
| | | | P(a) | 1 | 1 |
| | | | A | 1 | 1 |

CHANGES TO THE MATRIX

No information available for this section

RISKS AND PLANNED RESPONSES

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|------------------------------------|
| 1 | Active | | Economic and Financial Environment |
| | | | |
| | Response actions | | |
| | 1.0 | Management Strategy | Status |
| | | - | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|------------------------------------|
| 2 | Active | | Economic and Financial Environment |
| | | | |
| | Response actions | | |
| | 2.0 | Management Strategy | Status |
| | | - | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|-----------------------|
| 3 | Active | | Political Environment |
| | | | |
| | Response actions | | |
| | 3.0 | Management Strategy | Status |
| | | - | |
| | | | |

| Risk ID | Risk Status | | Risk Taxonomy |
|---------|------------------|---------------------|-----------------------|
| 4 | Active | | Political Environment |
| | | | |
| | Response actions | | |
| | 4.0 | Management Strategy | Status |
| | | - | |
| | | | |

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IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories

Stakeholder Priorities