

PMR Operational Report

Operation Number	BL-L1031	Chief of Operations Validation Date	04/03/20
Year- PMR Cycle	Second period Jan-Dec 2019	Division Chief Validation Date	04/09/20
Last Update	03/18/20	Country Representative Validation Date	05/04/20
PMR Validation Stage	Validated by Representative		

Basic Data

Operation Profile

Operation Name	Strengthening of Tax Administration	Loan Number	4839/OC-BL
Executing Agency	MINISTRY OF FINANCE PERMANENT SECRETARY	Sector/Subsector	RM-REA - REFORM / MODERNIZATION OF THE STATE-REVENUE ADMINISTRATION
Team Leader	CALIJURI, MONICA	Overall Stage	Effective/Pending Eligibility
Operation Type	Loan Operation	Country	Belize
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	BELIZE		

Environmental and Social Safeguards

Impacts Category	C	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
BL-L1031	14,000,000	14,000,000	0	0	14,000,000	14,000,000	0	0.00%	14,000,000
Aggregated	14,000,000	14,000,000	0	0	14,000,000	14,000,000	0	0.00%	14,000,000

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.

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RESULTS MATRIX

IMPACTS

Impact Nbr. 1: Increasing tax revenue as a percentage of GDP

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
1.0	Tax Revenue / GDP	%	26.10	2018	P	27.10
					P(a)	
					A	
Details						
Pro-Gender		No	Pro-Ethnicity		No	

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OUTCOMES

Outcome Nbr. 1: Result 1. Increase Tax Collection Effectiveness

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
1.0	Number of business tax taxpayers filing on time / Total number of business tax taxpayers expected to file	%	52.70	2018	P	70.00
					P(a)	
					A	
Details						
Pro-Gender	No				Pro-Ethnicity	No
Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
1.2	Number of payments made electronically / Total number of payments made through any type of method	%	5.90	2018	P	10.00
					P(a)	
					A	
Details						
Pro-Gender	No				Pro-Ethnicity	No

Outcome Nbr. 2: Result 2. Increases Tax Collection Efficiency

Observation:

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
2.0	Tax administration Administrative Cost (Internal Tax Department - ITD and Department of General Sales Tax - DGST) / Tax Revenue collected (ITD and DGST)	%	2.05	2018	P	1.98
					P(a)	
					A	
Details						
Pro-Gender		No	Pro-Ethnicity		No	
Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
2.2	Number of audit carried out / number of existing auditors	Ratio	5.90	2018	P	10.00
					P(a)	
					A	
Details						
Pro-Gender		No	Pro-Ethnicity		No	

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OUTCOMES

Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
2.3	Amount collected from audits / Cost to audit	Ratio	0.83	2018	P	5.00
					P(a)	
					A	
Details						
Pro-Gender	No				Pro-Ethnicity	No

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OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Component 1. Strengthening Tax Administration Governance

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2019	EOP 2024	2019	EOP 2024
1.1	1.1 New business model consolidating ITD and DGST	Report	P	0	1	0	220,600
			P(a)	0	1	0	220,600
			A	0	0	0	0
1.2	1.2 Internal Control Model	Report	P	0	1	0	324,962
			P(a)	0	1	0	324,962
			A	0	0	0	0

Component Nbr. 2 Component 2. Improvement of Operational Processes

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2019	EOP 2024	2019	EOP 2024
2.1	2.1 Integrated taxpayer registration model, common fro all ta departments and systems	Report	P	0	1	0	260,252
			P(a)	0	1	0	260,252
			A	0	0	0	0
2.2	2.2 Human resource strengthening plan, based on competence evaluation	Employees trained	P	0	1,000	0	395,000
			P(a)	0	1,000	0	395,000
			A	0	0	0	0
2.3	2.3 Taxpayer segmentation and risk -based compliance management model	Report	P	0	1	0	260,253
			P(a)	0	1	0	260,253
			A	0	0	0	0
2.4	2.4 New audit model making use of wider range of examination and risk-based techniques	Report	P	0	1	0	460,253
			P(a)	0	1	0	460,253
			A	0	0	0	0
2.5	2.5 Enforced collection model based on risk criteria	Report	P	0	1	0	138,126
			P(a)	0	1	0	138,126
			A	0	0	0	0
2.6	2.6 Taxpayer account model to allow taxpayer centric overview	Report	P	0	1	0	138,126
			P(a)	0	1	0	138,126
			A	0	0	0	0
2.7	2.7 Invoicing control model comprising a strategy for further electronic invoice implementation	Report	P	0	1	0	97,418
			P(a)	0	1	0	97,418
			A	0	0	0	0

Component Nbr. 3 Component 3. Modernization of Technological Infrastructure

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2019	EOP 2024	2019	EOP 2024
3.1	3.1 IT strategic plan	Report	P	0	1	0	1,376,000
			P(a)	0	1	0	1,376,000
			A	0	0	0	0
3.2	3.2 ITAS	Report	P	0	1	0	9,000,000
			P(a)	0	1	0	9,000,000
			A	0	0	0	0

Other Cost

	Administrative Costs	P			0	1,234,700
		P(a)			0	1,234,700
		A			29,823.11	29,823.11

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OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

	Contingency	P			0	94,310
		P(a)			0	94,310
		A			0	0

Total Cost

	Total Cost	P			0	14,000,000
		P(a)			0	14,000,000
		A			29,823.11	29,823.11

CHANGES TO THE MATRIX

No information available for this section

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IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories
Others - Fiduciary Dimensions
Project Management Capacity