

PMR Operational Report

Operation Number	BL-L1031	Chief of Operations Validation Date	10/16/20
Year- PMR Cycle	First period Jan-Jun 2020	Division Chief Validation Date	10/20/20
Last Update	10/16/20	Country Representative Validation Date	11/19/20
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	REFORM / MODERNIZATION OF THE STATE-REVENUE ADMINISTRATION
Team Leader	CALIJURI, MONICA	Overall Stage	Disbursing (From eligibility until all the Operations are closed)
Operation Type	Loan Operation	Country	Belize
Lending Instrument	Investment Loan	Convergence related Operation(s)	
Borrower	BELIZE		

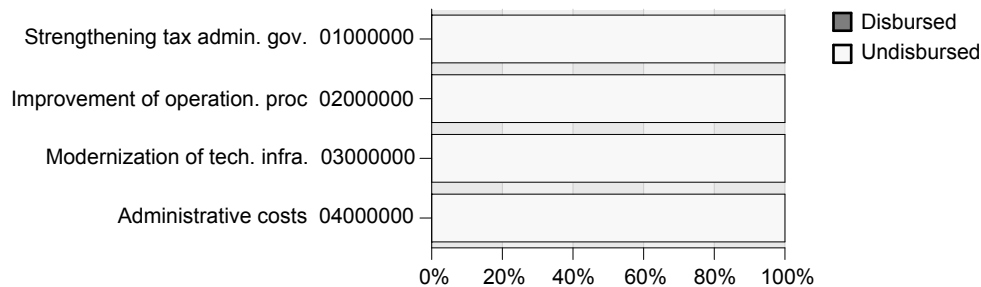
Environmental and Social Safeguards

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	139,700	1.00%	13,860,300
Aggregated	14,000,000	14,000,000	0	0	14,000,000	14,000,000	139,700	1.00%	13,860,300

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		2024	EOP 2024
1.0	Tax Revenue / GDP	%	26.00	2019	P		27.00
					P(a)		27.00
					A		
Details							
Means of verification: IMF Article IV							
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	%	58.80	2019	P	76.10
					P(a)	76.10
					A	
Details						
Means of verification: MOF annual monitoring report						
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	%	21.00	2019	P	56.00
					P(a)	56.00
					A	
Details						
Means of verification: MOF annual monitoring report						
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)	%	2.17	2019	P	2.09
					P(a)	2.09
					A	
Details						
Means of verification: MOF annual monitoring report						
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	0.83	2019	P	5.00
					P(a)	5.00

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OUTCOMES

2.2	Number of audit carried out / number of existing auditors	Ratio	0.83	2019	A	
Details						
Means of verification: MOF annual monitoring report						
Pro-Gender		No	Pro-Ethnicity		No	
Indicator		Unit of Measure	Baseline	Baseline Year		EOP 2024
2.3	Amount collected from audits / Cost to audit	Ratio	1.37	2019	P	5.54
					P(a)	5.54
					A	
Details						
Means of verification: MOF annual monitoring report						
Pro-Gender		No	Pro-Ethnicity		No	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Component 1. Strengthening Tax Administration Governance

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2024	2020	EOP 2024
1.1	1.1 New business model consolidating ITD and DGST	# of agencies	P	0	1	6,869	220,600
			P(a)	0	1	6,869	220,600
			A		0		0
1.2	1.2 Internal Control Model	Report	P	0	1	3,791	324,962
			P(a)	0	1	3,791	324,962
			A		0		0

Component Nbr. 2 Component 2. Improvement of Operational Processes

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2024	2020	EOP 2024
2.1	2.1 Integrated taxpayer registration model, common fro all ta departments and systems	Report	P	0	1	3,792	260,252
			P(a)	0	1	3,792	260,252
			A		0		0
2.2	2.2 Human resource strengthening plan, based on competence evaluation	Employees trained	P	0	1,000	3,700	395,000
			P(a)	0	1,000	3,700	395,000
			A		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
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
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
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
2.7	2.7 Invoicing control model comprising a strategy for further electronic invoice implementation	Report	P	0	1	3,792	97,418
			P(a)	0	1	3,792	97,418
			A		0		0

Component Nbr. 3 Component 3. Modernization of Technological Infrastructure

	Output	Unit of Measure		PHYSICAL PROGRESS		FINANCIAL PROGRESS	
				2020	EOP 2024	2020	EOP 2024
3.1	3.1 IT strategic plan	Report	P	0	1	72,869	2,716,819
			P(a)	0	1	72,869	2,716,819
			A		0		0
3.2	3.2 ITAS	# of agencies	P	0	1	2,189,247	7,659,181
			P(a)	0	1	2,189,247	7,659,181
			A		0		0

Other Cost

	Administrative Costs	P			195,955.57	1,234,700
		P(a)			195,955.57	1,234,700
		A			98,690.89	128,514

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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			2,480,015.57	14,000,000
		P(a)			2,480,015.57	14,000,000
		A			98,690.89	128,514

CHANGES TO THE MATRIX

No information available for this section

IMPLEMENTATION STATUS AND LEARNING

No information available for this section